#### UMVOTI MUNICIPALITY

Office of the Mayor

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www.umvoti.gov.za



Umkhandlu wase UMVOTI GREYTOWN 3250 UMVOTI

MUNISIPALITEIT

Burgemeester

033 413 1369 41 Bell Street Greytown

Your Ref U Verw

My Ref My Verw TT/C/7/MES/ngm

08 April 2013

Attention: T Pillay

Chief Director: MFMA Implementation

National Treasury Private Bag x 115 **PRETORIA** 

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Dear Sir/Madam

#### SUBJECT:RE- 2013/2014 DRAFT BUDGET

Kindly receive the attached approved Draft Budget for the year 2013/2014 as tabled on the 28<sup>th</sup> March 2013. Kindly also note that Electronic copy will be sent to <u>ZAMA.NGCOBO@kzntreasury.gov.za</u>; <u>jan.hatting@kzntreasry.gov.za</u> and <u>elsabe.rossouw@treasury.gov.za</u> <u>igdatabase@treasry.gov.za</u>.

The delay in submission of budget returns is hereby regretted.

Trusting in your usual co-operation.

Yours faithfull

MR ME SWANLOW

CHIEF FINANCIAL MANAGER

#### UMVOTI MUNICIPALITY

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Your Ref U Verw

08 April 2013

Attention: Mr L S Magagula Head of Provincial Treasury KZN Provincial Treasury P O Box 3613 PIETERMARITZBURG 3210

Dear Sir/Madam

#### SUBJECT: RE-DRAFT BUDGET 2013/2014

Kindly receive the attached approved Budget for the year 2013/2014 as tabled on the 28<sup>th</sup> March 2013. Kindly also note that Electronic copy will be sent to <a href="mailto:ZAMA.NGCOBO@kzntreasury.gov.za">ZAMA.NGCOBO@kzntreasury.gov.za</a>; <a href="mailto:jan.hatting@kzntreasry.gov.za">jan.hatting@kzntreasry.gov.za</a> and <a href="mailto:elsabe.rossouw@treasury.gov.za">elsabe.rossouw@treasury.gov.za</a> igdatabase@treasry.gov.za.

The delay in submission of budget returns is hereby regretted.

Trusting in your usual co-operation.

Yours faithfully

CHIEF FINANCIAL MANAGER

# AN ANNUAL BUDGET AND SUPPORTING DOCUMENTATION OF UMVOTI MUNICIPALITY

#### **ANNUAL BUDGET OF**

# UMVOTI MUNICIPALITY

# 2013/14 TO 2015/16 MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

### Copies of this document can be viewed:

- Finance department
- All public libraries within the municipality
  - At www.umvoti.gov.za

### **Abbreviations and Acronyms**

AMR ASGISA	Automated Meter Reading Accelerated and Shared Growth Initiative	ℓ LED MEC	litre Local Economic Development Member of the Executive Committee
BPC CBD	Budget Planning Committee Central Business District	MFMA	Municipal Financial Management Act Programme
CFO	Chief Financial Officer	MIG	Municipal Infrastructure Grant
CM	City Manager	MMC	Member of Mayoral Committee
CPI	Consumer Price Index	MPRA	Municipal Properties Rates Act
CRRF	Capital Replacement Reserve Fund	MSA	Municipal Systems Act
DBSA	Development Bank of South Africa	MTEF	Medium-term Expenditure
DoRA	Division of Revenue Act		Framework
DWA	Department of Water Affairs	MTREF	
EE	Employment Equity		Expenditure Framework
EEDSM	Management	NERSA	National Electricity Regulator South Africa
EM	Executive Mayor	NGO	Non-Governmental organisations
FBS	Free basic services	NKPIs	National Key Performance Indicators
GAMAP	and the second second second	OHS	Occupational Health and Safety
	Accounting Practice	OP	Operational Plan
GDP	Gross domestic product	PBO	Public Benefit Organisations
GDS	Gauteng Growth and Development	PHC	Provincial Health Care
	Strategy	PMS	Performance Management System
GF\$	Government Financial Statistics	PPE	Property Plant and Equipment
GRAP	General Recognised Accounting	PPP	Public Private Partnership
	Practice	PTIS	Public Transport Infrastructure
HR	Human Resources		System
HSRC	Human Science Research Council	RG	Restructuring Grant
IDP	Integrated Development Strategy	RSC	Regional Services Council
IT La	Information Technology	SALGA	South African Local Government
kľ	kilolitre		Association
km	kilometre	SAPS	South African Police Service
KPA	Key Performance Area	SDBIP	Service Delivery Budget
KPI kWh	Key Performance Indicator	014145	Implementation Plan
MAALI	kilowatt	SMME	Small Micro and Medium Enterprises

#### Part 1 - Annual Budget

#### 1.1 Mayor's Report

To be updated with final budget report

#### 1.2 Council Resolutions

On 28<sup>th</sup> March 2013 the Council of Umvoti Local Municipality met in the Council Chambers of Umvoti 41 Bell Street to consider the annual budget of the municipality for the financial year 2013/14. The Council approved and adopted the following resolutions:

- 1. The Council of Umvoti Local Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
  - 1.1. The annual budget of the municipality for the financial year 2013/14 and the multi-year and single-year capital appropriations as set out in the following tables:
    - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 11 on page 19;
    - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 12 on page 21;
    - 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table 13 on page 23; and
    - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 14 on page 26.
  - 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
    - 1.2.1. Budgeted Financial Position as contained in Table 15 on page 28;
    - 1.2.2. Budgeted Cash Flows as contained in Table 16 on page 30;
    - 1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table 17 on page 30;
- The Council of Umvoti Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2013:
  - 2.1. the tariffs for property rates
  - 2.2. the tariffs for electricity
- 3. The Council of Umvoti Local Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2013 the tariffs for other services,
- 4. To give proper effect to the municipality's annual budget, the Council of Umvoti Local Municipality approves:
  - 4.1. That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, and

unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations.

- 4.2. That the municipality be permitted to enter into long-term loans for the funding of the capital programmes in respect of the 2013/14 financial year limited to an amount of R120 million for electricity for the financial year of the MTREF in terms of Section 46 of the Municipal Finance Management Act.
- 4.3. That the Municipal Manager be authorised to sign all necessary agreements and documents to give effect to the above lending programme.

#### 1.3 Executive Summary

The application of sound financial management principles for the compilation of the Municipalities financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and 'nice to have' items.

The Municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers. One such strategy is to conduct a meter sweep to ensure that all meters are functioning and that accurate accounts are sent out. Furthermore, the Municipality has undertaken various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring a people lead government.

National Treasury's MFMA Circular No. 51, 54, 66 and 67 were used to guide the compilation of the 2013/14 MTREF.

The main challenges experienced during the compilation of the 2013/14 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy;
- Aging and poorly maintained roads and electricity infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The increased cost of bulk electricity (due to tariff increases Eskom), which is placing
  upward pressure on service tariffs to residents. Continuous high tariff increases are not
  sustainable as there will be point where services will no-longer be affordable;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Additional staff request from management without any due diligent studies being conducted and the establishment of a security and disaster section.
- Affordability of capital projects original allocations had to be reduced and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2013/13 MTREF process; and
- Availability of affordable capital/borrowing.

The following budget principles and guidelines directly informed the compilation of the 2013/14 MTREF:

- The 2012/13 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2013/14 annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Tariff and property rate increases should be affordable and should generally not exceed
  inflation as measured by the CPI, except where there are price increases in the inputs of
  services that are beyond the control of the municipality, for instance the cost of bulk
  electricity. In addition, tariffs need to remain or move towards being cost reflective, and
  should take into account the need to address infrastructure backlogs;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;
- An upper limit of R6,4 million was set for the following items and allocations to these items had to be supported by a list and/or motivation setting out the intention and cost of the expenditure which was used to prioritise expenditures:
  - Consultant Fees;
  - Furniture and office equipment;
  - Refreshments and entertainment;
  - Ad-hoc travelling; and
  - Subsistence, Travelling & Conference fees

In view of the aforementioned, the following table is a consolidated overview of the proposed 2013/14 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2011/12 MTREF

R thousands	Adjustments Budget 2012/2013	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Total Operating Revenue	155,507	176,704	201,698	236,777
Total Operating Expenditure	172,993	203,314	218,745	234,976
(Surplus)/Deficit fot the year	17,486	26,610	17,046	(1,809)
Total Capital Expenditure	49,192	24,432	11,428	

Total operating revenue has grown by 13.63 per cent or R21.1 million for the 2013/14 financial year when compared to the 2012/13 Adjustments Budget. For the two outer years, operational revenue will increase by 14.14 and 17.39 per cent respectively, equating to a total revenue growth of R81.2 million over the MTREF when compared to the 2012/13 financial year.

Total operating expenditure for the 2013/14 financial year has been appropriated at R203.3 million and translates into a budgeted deficit of R26.6 million. When compared to the 2012/13 Adjustments Budget, operational expenditure has grown by 17.53 per cent in the 2013/14 budget and by 7.59 and 8 per cent for each of the respective outer years of the MTREF. The operating deficit for the two outer years steadily decreases to R17 million and then stabilise at a surplus of R1.8 million. As no surplus is available the capital expenditure will be funded from the avialable accumulated surplus currently amounting to R6 million rand. This is not sustainable and measures would need to be put in place so that capital can be funded from surplus derived in that year.

The capital budget of R24.4 million for 2013/14 is 50.3 per cent less when compared to the 2012/13 Adjustment Budget. The reduction is due to various projects being finalised in the previous financial year as well as affordability constraints in the light of current economic circumstances. The capital programme reduces to R11.4 million in the 2014/15 financial year and then to zero as funding for the outer years have been rolled forward. A substantial portion of the capital budget will be funded from MIG over MTREF

#### 1.4 Operating Revenue Framework

For Umvoti Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the Municipality and continued economic development;
- Efficient revenue management, which aims to ensure a 80 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increase ability to extend new services and recover costs:
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.

The following table is a summary of the 2013/14 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source

Description	Ref	2009/10	2010/11	2011/12		Current Ye	ear 2012/13			ledium Term R enditure Frame	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Fuil Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source	П			i							
Properly rates	2	21,028	13.564	13,799	16,178	18,850	18,850	-	20,461	22,098	23,866
Property rates - penalties & collection charges		1,085	1, 180	1,251	1,300	1,300	1,300		1,330	1,436	1,551
Service charges - electricity revenue	2	28.276	34,013	42,433	48,235	48.893	48,893	_	52,291	57,520	63.272
Service charges - water revenue	2	-	-	-	- 1	-	-	_	_	_	_
Service charges - sanitation revenue	2	-	-	-	-	-	_	_	_	_	_
Service charges - refuse revenue	2	4,359	4,726	5.290	5,529	5,486	5,486	_	5,790	6,369	7,006
Service charges - other		189	317	563	407	883	883		872	959	1,055
Rental of facilities and equipment		2,827	2,998	2,819	2,979	2,880	2,880		3,032	3,245	3,472
Interest earned - external investments		3,279	2.939	3,261	2,700	2,700	2,700		2,700	2,970	3,119
Interest earned - outstanding debtors		192	157	154	167	163	163		183	201	211
Dividends received											
Fines	Ιİ	434	325	491	404	804	804		804	884	973
Licences and permits		1,656	2,071	1,914	2,002	1,963	1,963		2,045	2,250	2,475
Agency services		817	925	970	1,016	1,082	1,082		1,110	1,221	1,343
Transfers recognised - operational		32,622	34,788	44,951	44,966	52,263	52,263		67,053	81,869	106,100
Other revenue	2	8.326	2,801	841	111	119	119	_	171	190	209
Gains on disposal of PPE		87	91			209	209		10	11	12
Total Revenue (excluding capital transfers and contributions)		105,177	100,895	118,737	125,993	137,595	137,595	-	157,853	181,223	214,663

Table 3 Percentage growth in revenue by main revenue source

Description	Current Year	2012/2013	2013/14 Medium Term Revenue & Expenditure Framework						
R thousand	Full Year Forecast	%	Budget Year 2013/14	%	Budget Year +1 2014/15	%	Budget Year +2 2015/16	%	
Revenue By Source									
Property rates	18,850	13.70%	20,461	12.96%	22,098	12.19%	23,866	11.129	
Property rates - penalties & collection charges	1,300	1.72%	1,330	1.65%	1,436	1.63%	1,551	1.609	
Service charges - electricity revenue	48,893	35.53%	52,291	33.13%	57,520	31.74%	63,272	29.48%	
Service charges - water revenue	-		_		_		_		
Service charges - sanitation revenue	-		_		_		-		
Service charges - refuse revenue	5,486	3.99%	5,790	3.67%	6,369	3.51%	7,006	3.269	
Service charges - other	883	1.17%	872	1.08%	959	1.08%	1,055	1.099	
Rental of facilities and equipment	2,880	2.09%	3,032	1.92%	3,245	1.79%	3,472	1.62%	
Interest earned - external investments	2,700	1.96%	2,700	1.71%	2,970	1.64%	3,119	1.455	
Interest earned - outstanding debtors	163	0.12%	183	0.12%	201	0.11%	211	0.109	
Dividends received									
Fines	804	0.58%	804	0.51%	884	0.49%	973	0.45%	
Licences and permits	1,963	1.43%	2,045	1.30%	2,250	1.24%	2,475	1.15%	
Agency services	1,082	0.79%	1,110	0.70%	1,221	0.67%	1,343	0.63%	
Transfers recognised - operational	52,263	37.98%	67,053	42.48%	81,869	45, 18%	106,100	49.439	
Other revienue	119	0.09%	171	0,11%	190	0.10%	209	0.10%	
Gains on disposal of PPE	209	0.15%	10	0.01%	11	0.01%	12	0.01%	
Total Revenue (excluding capital transfers and contributions)	137,595	100%	157,853	100%	181,223	100%	214,663	100%	
Total revenue from rates and service charges	75,412	54.8%	80,744	51.2%	88,382	48.8%	96,750	45.1%	

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Revenue generated from rates and services charges forms a significant percentage of the revenue basket for the Municipality. Rates and service charge revenues comprise more than 50% of the total revenue mix. In the 2012/13 financial year, revenue from rates and services charges totalled R75.4 million or 54.8 per cent. This increases to R80.7 million, R88.3 million

and R96.7 million in the respective financial years of the MTREF. A notable trend is the increase in the total percentage revenue generated from rates and services charges which decrease from 54.8 per cent in 2012/13 to 45.1 per cent in 2015/16. This decrease can be mainly attributed to the decreased share that the sale of electricity contributes to the total revenue mix, which in turn is due to rapid increases in the Eskom tariffs for bulk electricity. The above table excludes revenue foregone arising from discounts and rebates associated with the tariff policies of the Municipality. Details in this regard are contained in Table 64 MBRR SA1 (see page 99).

Property rates is the second largest revenue source totalling 12.9 per cent or R20.4 million rand and increases to R23.8 million by 2012/16. The third largest sources is 'other revenue' which consists of various items such as income received from permits and licenses, building plan fees, connection fees, transport fees and advertisement fees. Departments have been urged to review the tariffs of these items on an annual basis to ensure they are cost reflective and market related.

Operating grants and transfers totals R67 million in the 2013/13 financial year and steadily increases to R106.1 million by 2015/16.

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the Municipality.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Municipalities must justify in their budget documentation all increases in excess of the 6 per cent upper boundary of the South African Reserve Bank's inflation target. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment.

The percentage increases of Eskom bulk tariffs are far beyond the mentioned inflation target. Given that these tariff increases are determined by external agencies, the impact they have on the municipality's electricity and in these tariffs are largely outside the control of the Municipality. Discounting the impact of these price increases in lower consumer tariffs will erode the Municipality's future financial position and viability.

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilised for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of electricity, petrol, diesel, chemicals, cement etc. The current challenge facing the Municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions. Within this framework the Municipality has undertaken the tariff setting process relating to service charges as follows.

#### 1.4.1 Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative March 2011

Governance. These regulations came into effect on 1 July 2009 and prescribe the rate ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties to be 0,25:1. The implementation of these regulations was done in the previous budget process and the Property Rates Policy of the Municipality has been amended accordingly.

The following stipulations in the Property Rates Policy are highlighted:

- The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA). In addition to this rebate, a further R50 000 reduction on the market value of a property will be granted in terms of the Municipality's own Property Rates Policy;
- 100 per cent rebate will be granted to registered indigents in terms of the Indigent Policy:
- For pensioners, physically and mentally disabled persons, a maximum/total rebate of 60 per cent (calculated on a sliding scale) will be granted to owners of rate-able property if the total gross income of the applicant and/or his/her spouse, if any, does not to exceed the amount equal to twice the annual state pension as approved by the National Government for a financial year. In this regard the following stipulations are relevant:
  - The rate-able property concerned must be occupied only by the applicant and his/her spouse, if any, and by dependants without income;
  - The applicant must submit proof of his/her age and identity and, in the case of a physically or mentally handicapped person, proof of certification by a Medical Officer of Health, also proof of the annual income from a social pension;
  - The applicant's account must be paid in full, or if not, an arrangement to pay the debt should be in place; and
  - The property must be categorized as residential.
- The Municipality may award a 100 per cent grant-in-aid on the assessment rates of rate-able properties of certain classes such as registered welfare organizations, institutions or organizations performing charitable work, sports grounds used for purposes of amateur sport. The owner of such a property must apply to the Chief Financial Officer in the prescribed format for such a grant.

The categories of rate-able properties for purposes of levying rates and the proposed rates for the 2013/14 financial year based on a 7 per cent increase from 1 July 2013 is contained below:

Table 4 Comparison of proposed rates to levied for the 2013/14 financial year

Category	Current Tariff cents in the Rand (1 July 2012)	Proposed tariff cents in the Rand (from 1 July 2013)
	C	С
Residential properties	1,28	1,37
Sectional Title	1,28	1,37
Business & Commercial	1,90	2,03
Industrial	1,28	1,37
Agricultural	0,32	0,34
Communal	0,32	0,34
Institutional	1,28	1,37
National Monuments	1,28	1,37
Municipal	1,28	1,37
Public Benefit Organizations	0,32	0,34
Public Service Infrastructure	0,32	0,34
Special Purpose	1,28	1,37
State owned	1,90	2,03
Place of Worship	1,28	1,37
Properties leased by the Municipality	1,28	1,37

#### 1.4.2 Sale of Electricity and Impact of Tariff Increases

NERSA has announced the revised bulk electricity pricing structure. A 8 per cent increase in the Eskom bulk electricity tariff to municipalities will be effective from 1 July 2013.

Considering the Eskom increases, the consumer tariff had to be increased by 8 per cent to offset the additional bulk purchase cost from 1 July 2013. Furthermore, it should be noted that given the magnitude of the tariff increase, it is expected to depress growth in electricity consumption, which will have a negative impact on the municipality's revenue from electricity.

Registered indigents will again be granted 50 kWh per 30-day period free of charge.

The following table shows the impact of the proposed increases in electricity tariffs charges:

Table 5 Comparison of proposed tariffs to levied for the 2013/14 financial year

TARIFF TYPE	CURRENT TARIFF	PROPOSED TARIFF	DIFFERENCE (Increase)	PERCENTAGE
DOMESTIC TARIFF 1	96.10	103.78	7.68	8%
DOMESTIC TARIFF 2	130.70	141.16	10.46	8%
MCB Domestic	3.75	4.05	0.30	8%
Prepaid	81.50	88.02	6.52	8%
Prepaid Other	125.30	135.32	10.02	8%
Indigent Conversion (max 20 amp)	71.00	76.68	5.68	8%
Availability Domestic	78.00	84.24	6.24	8%
Other	117.00	126.36	9.36	8%
MCB Other	4.50	4.86	0.36	8%
Bulk	66.80	72.14	5.34	8%
KVA	146.96	158.72	11.76	8%
Basic Charge wif Apr 07	1091.80	1179.14	87.34	8%
Sreet Lights	126.40	136.51	10.11	8%
Sport Fields	126.40	136.51	10.11	8%
Availability Other	150.80	162.86	12.06	8%

It should further be noted that NERSA has advised that a stepped tariff structure needs to be implemented from 1 July 2013. The effect thereof will be that the higher the consumption, the higher the cost per kWh. The aim is to subsidise the lower consumption users (mostly the poor). The Municipality has entered into discussions with NERSA regarding the suitability of the NERSA proposed stepped tariffs compared to those are not yet being implemented by the Municipality. Until the discussions are concluded, the Municipality will maintain the current structure of its electricity tariffs.

The inadequate electricity bulk capacity and the impact on service delivery and development remains a challenge for the Municipality. The upgrading of the Municipality's electricity network has therefore become a strategic priority, especially the substations and transmission lines as the municipality is currently exceeding the maximum demand it is allowed to draw.

The approved budget for the Electricity Division can only be utilised for certain committed upgrade projects and to strengthen critical infrastructure (e.g. substations without back-up supply). It is estimated that special funding for electricity bulk infrastructure to the amount of R120 million for two years will be necessary to steer the Municipality out of this predicament.

Owing to the high increases in Eskom's bulk tariffs, it is clearly not possible to fund these necessary upgrades through increases in the municipal electricity tariff – as the resultant tariff increases would be unaffordable for the consumers. It is therefore proposed that the taking up of loans as a strategy for funding of the infrastructure be considered and Department of Energy funding be utilized to repay such a loan. As part of the 2013/14 medium-term capital programme, funding has been allocated to electricity infrastructure but these funding levels will require further investigation as part of the next budget cycle in an attempt to source more funding to ensure this risk is mitigated.

#### 1.4.3 Waste Removal and Impact of Tariff Increases

Currently solid waste removal is operating at a deficit. It is widely accepted that the rendering of this service should at least break even, which is currently not the case. The Municipality will have to implement a solid waste strategy to ensure that this service can be rendered in a

sustainable manner over the medium to long-term. The main contributors to this deficit are repairs and maintenance on vehicles, increases in general expenditure such as petrol and diesel and the cost of remuneration as well as transporting of waste to Pietermaritzburg. Considering the deficit, it is recommended that a comprehensive investigation into the cost structure of solid waste function be undertaken, and that this include investigating alternative service delivery models. The outcomes of this investigation will be incorporated into the next planning cycle.

A 7 per cent increase in the waste removal tariff is proposed from 1 July 2013. Higher increases will not be viable in 2013/14 owing to the significant increases implemented in previous financial years as well as the overall impact of higher than inflation increases of other services. Any increase higher than 7 per cent would be counter-productive and will result in affordability challenges for individual rates payers raising the risk associated with bad debt.

The following table compares current and proposed amounts payable from 1 July 2013:

Table 6 Comparison between current waste removal fees and increases

TARIFF TYPE	CURRENT TARIFFS	PROPOSED TARIFFS	DIFFERENCE	PERCENTATGE
REFUSE DOMESTIC	108.20	115.77	7.57	7%
REFUSE OTHER	134.90	144.34	9.44	7%
REFUSE OTHER	241.80	258.73	16.93	7%

#### 1.4.4 Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on a large and small household, as well as an indigent household receiving free basic services.

Note that in all instances the overall impact of the tariff increases on household's bills has been kept to between 11 and 12 per cent, with the increase for indigent households closer to 8 per cent.

Table 7 MBRR Table SA14 - Household bills

Description		2009/10	2010/11	2011/12	Cu	rrent Year 2012	2/13	2013/14	Medium Term I Fram		oenditure
	Ref	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year	Budget Yea
		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2013/14	2013/14	+1 2014/15	+2 2015/16
Rand/cent								% incr.			
Monthly Account for Household - 'Middle	1							1			
Income Range'				·							-
Rates and services charges:				i i							
Property rates		373.33	403.20	419.53	677.33	677.33		5.5%	714.58	786.04	864.64
Electricity Basic levy		129.00	117.90	189.00	225.00	225.00		8.0%	243.00	267.30	294.03
Electricity Consumption		554.50	676.40	814.30	961.00	961.00		8.0%	1,037.88	1,141.67	1,255.8
Water: Basic levy	1								1,001100	1,11101	1,200.0
Water: Consumption				ĺ							
Sanilation											
Refuse removal		89.40	98.34	108.20	108.20	108.20		5.5%	1 14 15	125.57	138.12
Other		05.40	30.34	100.20	100.20	100.20		3.5%	(19 (5	120.01	130.12
sub-tot		1,146.23	1,295,84	1,531.03	1.971.53	1,971,53		7.04	2.400.64	0.200.67	2.552.65
VAT on Services	"	1,146.23	1,293,84	,		.,	-	7.0%	2,109.61	2,320.57	2,552.63
				155.61	181.19	181 19		14.0%	295.35	324.88	357.37
Total large household bill;		1,254.44	1,420.81	1,686.64	2,152.72	2,152.72	-	11.7%	2,404.96	2,645.45	2,910.00
% increase/-decrease			13.3%	18.7%	27.6%	-	(100.0%)		-	10.0%	10.0%
Monthly Account for Household - 'Affordable	2				***************************************						
Range'											
Rates and services charges:						ĺ					
Property rates		268.33	289.80	297.73	485.33	485.33		5.5%	512.02	563.22	619.54
Electricity Basic levy		129.00	117.90	189.00	225.00	225.00		8.0%	243.00	267.30	294.03
Electricity Consumption		277.25	338.20	407.15	480.50	480.50		8.0%	518.94	570.83	627.92
Water Basic levy											
Water: Consumption											
Sanitation											
Refuse removal Other		89.40	98.34	108.20	108.20	108 20		5.5%	114.15	125.57	138,12
sub-tot:											
VAT on Services	1	763.98	844.24	1,002.08	1,299.03	1,299.03	-	6.9%	1,388.11	1,526.92	1,679.61
Total small household bill:		69.39 833.37	77.62 921.86	98.61	113.92	113.92		14.0%	194.34	213.77	235.15
% increase/-decrease		033,31	10.6%	1,100.69	1,412.95 28.4%	1,412.95	(100.0%)	12.0%	1,582.45	1,740.69 10.0%	1,914.76
	4		10.076	13.474	20.47		(100.076)		_	10.076	10.0%
Monthly Account for Household - 'Indigent'	3		i		-						
Household receiving free basic services											
Rates and services charges:											
Properly rales											
Electricity Basic levy											
Electricity Consumption		190.09	200.73	241.61	285.25	285.25		8.0%	308.07	338.88	372.76
Water: Basic levy											
Water Consumption											
Sanilation											
Refuse removal		49.40	58.34	68.20	68.20	68.20		5.5%	71.95	79.15	87.06
Other											
sub-tota	1	239.49	259.07	309.81	353.45	353.45	_	7.5%	380.02	418.02	459.82
VAT on Services		33.53	36.27	43.37	49.48	49.48		14.0%	53.20	58.52	54.38
otal small household bill:		273.02	295.34	353.18	402.93	402.93	_	7.5%	433,22	476.55	524.20
% increase/-decrease		2	8.2%	19.6%	14.1%	0.0%	(100.0%)	1.3%			
11.51.45.501.4001.0850			9.276	15.0%	14.1%	0.0%	(100.0%)		- [	10.0%	10.0%

#### 1.5 Operating Expenditure Framework

The Municipality's expenditure framework for the 2013/14 budget and MTREF is informed by the following:

- The asset renewal strategy and the repairs and maintenance plan;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy and backlog eradication plan;

- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherence to the principle of *no project plan no budget*. If there is no business plan no funding allocation can be made.

The following table is a high level summary of the 2013/14 budget and MTREF (classified per main type of operating expenditure):

Table 8 Summary of operating expenditure by standard classification item

Description	2009/10	2010/11	2011/12	Сиг	rent Year 2012	2/13	2013/14 Medium Term Revenue & Expenditure Framework				
R thousand	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year		
	Outcom e	Outcome	Outcome	Budget	Budget	Forecast	2013/14	+1 2014/15	+2 2015/16		
Expenditure By Type											
Employ ee related costs	22,892	29,810	37, 339	45.842	41,459	41,459	58,893	63,180	67,592		
Remuneration of councillors	4,348	4,316	4,668	5,858	5,971	5,971	6,272	6,692	7,141		
Debt impairment	3.437	618	9	3,090	2,840	2,840	3,180	3,498	3,848		
Depreciation & asset impairment	14,667	16,785	16,823	21,207	21,218	21,218	21,251	22,362	23,445		
Finance charges	24	41	23								
Bulk purchases	18,640	22,479	29,004	40,000	34,000	34,000	37,000	39.960	43,200		
Other materials											
Contracted services	11,281	10,862	11,938	6,839	24,654	24,654	28,913	31,342	33,849		
Transfers and grants	1,534	1,390	1,103	2.311	1,810	1,810	1,910	2.063	2,228		
Other ex penditure	35,517	20,689	25,981	29,478	41,043	41,043	45,892	49,529	53,539		
Loss on disposal of PPE											
Total Expenditure	112,340	106,990	126,889	154,624	172,994	172,994	203,311	218,626	234,842		

The budgeted allocation for employee related costs for the 2012/13 financial year totals R41.4 million, which equals 23.9 per cent of the total operating expenditure. Based on the three year collective SALGBC agreement, salary increases have been factored into this budget at a percentage increase of 6.95% per cent for the 2013/14 financial year. An annual increase of 7 per cent has been included in the two outer years of the MTREF. The staff cost is rapidly on the increase as new post are proposed on a continual basis without any due diligent studies being conducted. Serious attention should be given to restructuring the organization to ensure that we can consentrate on core functions and better service delivery.

The settlement reached by the SALGBC parties in the salary disputes have resulted in a further financial implication on this area of expenditure. It should be noted that the total financial implication could not be determined as the applicable municipal wage curve (representing equal pay for equal work at all municipalities in South Africa) has not been finalised.

The cost associated with the remuneration of councillors is determined by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Municipality's budget.

The provision of debt impairment was determined based on an annual collection rate of 80 per cent and the Debt Write-off Policy of the Municipality. For the 2012/13 financial year this amount equates to R2.8 million and escalates to R3.8 million by 2015/16. While this expenditure is considered to be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R21.2 million for the 2012/13 financial and equates to 12.2 per cent of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 0 per cent as the leases have come to an end.

Bulk purchases are directly informed by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.

Other materials comprises of amongst others the purchase of fuel, diesel, materials for maintenance, cleaning materials and chemicals.

Contracted services are primarily high due to the shortage of skills with in the municipality. As part of the compilation of the 2013/14 MTREF this group of expenditure was critically evaluated and operational efficiencies were enforced. In the 2012/13 financial year, this group of expenditure totals R24.6 million and has escalated by just 17.2 per cent, clearly demonstrating the reliance on consultants strategies need to put put in place to decrease this reliance. For the two outer years growth has been limited to 10 per cent respectively. As part of the process of identifying further cost efficiencies, a business process reengineering project will need to be implemented as a matter of urgency to identify alternative practices and procedures, including building in-house capacity for certain activities that are currently being contracted out. The outcome of this exercise will be factored into the next budget cycle and it is envisaged that additional cost savings will be implemented. Further details relating to contracted services can be seen in Table 64 MBRR SA1 (see page 100).

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. Growth has been limited to 11.8 per cent for 2013/14 and curbed at 7.9 and 8 per cent for the two outer years, indicating that significant cost savings have been already realised. Further details relating to contracted services can be seen in Table 64 MBRR SA1 (see page 100).

The following table gives a breakdown of the main expenditure categories for the 2013/14 financial year.

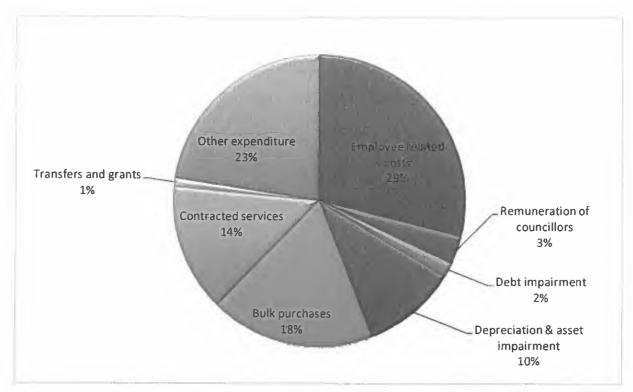


Figure 1 Main operational expenditure categories for the 2011/12 financial year

#### 1.5.1 Priority given to repairs and maintenance

Although ample budget provision is made for the repairing and maintaining of the municipal infrastructure assets the department concerned is not spending significantly on this urgent priority. Measures need to be put in place for the monitoring and maintaining of assets as renewing these assets will result in a additional burden to the Municipality.

#### 1.5.2 Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the Municipality's Indigent Policy. The community of Umvoti is reluctant to register as they feel that this attaches a stigma to them. Educational programs need to be developed to encourage the indigent to register.

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

#### 1.6 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

Table 9 2011/12 Medium-term capital budget per vote

Description	CURREN Y	EAR 2012/13	2013/14 Medium Term Revenue & Expenditure Framework							
R thousand	Adjusted Budget	%	Budget Year 2013/14	%	Budget Year +1 2014/15	%	Budget Year +2 2015/16	%		
EXECUTIVE AND COUNCIL	645	1.3%	655	2.2%	_	0.0%	_	0.0%		
BUDGET AND TREASURY OFFINCE	74	0.2%	182	0.6%	4,000	14.3%	50	5.1%		
PLANNING AND DEVELOPMENT	10	0.0%	_	0.0%	_	0.0%	-	0.0%		
COMMUNITY AND SOCIAL	10,303	21.3%	649	2.2%	400	1.4%	400	40.4%		
PUBLIC SAFETY	995	2.1%	2,726	9.2%	400	1.4%	400	40.4%		
SPORT AND RECREATION	2,405	5.0%	2,100	7.1%	2,100	7.5%	100	10.1%		
WASTE MANAGEMENT	1	0.0%	_	0.0%	-	0.0%	_ '	0.0%		
ROAD TRANSPORT	31,713	65.5%	18,028	60.8%	12,928	46.3%	-	0.0%		
ELECTRICITY	1,750	3.6%	4,950	16.7%	8,100	29.0%	40	4.0%		
CORPORATE SERVICES	526	1.1%	363	1.2%	_	0.0%	-	0.0%		
TOTAL CAPITAL BUDGET	48,422	100.0%	29,653	100.0%	27,928	100.0%	990	100.0%		

For 2012/13 an amount of R33.4 million has been appropriated for the development of infrastructure which represents 69.1 per cent of the total capital budget. In the outer years this amount totals R22.9 million, 77.5 per cent and R21 million, 79.3 per cent respectively for the outer financial years. Transport and roads receives the highest allocation of R18 million in 2013/14 which equates to 60.8 per cent followed by electricity infrastructure at 16.7 per cent, R4.9 million.

Furthermore pages 92 to 96 contain a detail breakdown of the capital budget per project over the medium-term.

#### 1.7 Annual Budget Tables

The following eighteen pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2013/14 budget and MTREF as approved by the Council. Each table is accompanied by explanatory notes on the facing page.

Table 10 MBRR Table A1 - Budget Summary

Description	2009/10	2010/11	2011/12		Current Ye	Bar 2012/13			edium Term f	
	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year		
R thousands	Outcome	Outcome	Outcome	Budget	Budget	Forecast	putcome	2013/14	+1 2014/15	+2 2015/16
Financial Performance										
Property rates	22,113	14,744	15,050	17,478	20,150	20,150	_	21,791	23,534	25,417
Service charges	32,824	39,056	48,286	54,171	55,262	55,262	_	58,952	64,847	71,332
investment revenue	3,279	2,939	3,261	2,700	2,700	2,700	_	2,700	2,970	3,119
Transfers recognised - operational	32,622	34,788	44,951	44,966	52,263	52,263	_	67,053	81,869	106, 100
Other own revenue	14,339	9,368	7,189	6,679	7,220	7,220	-	7,356	8,002	8,695
Total Revenue (excluding capital transfers	105,177	100,895	118,737	125,993	137,595	137,595		157,853	181,223	214,663
and contributions)				·	ĺ					- ,
Employee costs	22,892	29,810	37,339	45,842	41,459	41,459		58,893	63,180	67,592
Remuneration of councillors	4,348	4,316	4,668	5,858	5,971	5,971	_	6,272	6,692	7,141
Depreciation & asset impairment	14,667	16,785	16,823	21,207	21,218	21,218	_	21,251	22,362	23,445
Finance charges	24	41	23	_	_	_	_			_
Materials and bulk purchases	18,640	22,479	29,004	40,000	34,000	34,000	_	37,000	39,960	43,200
Transfers and grants	1,534	1,390	1, 103	2,311	1,810	1,810	_	1,910	2,063	2,228
Other expenditure	50,235	32,169	37,929	39,407	68,536	68,536	_	77,985	84,369	91,236
Total Expenditure	112,340	106,990	126,889	154,624	172,994	172,994		203,311	218,626	234,842
Surplus/(Deficit)	(7, 163)	(6,095)	(8, 152)	(28,631)	(35, 398)	(35, 398)		(45,458)	(37,403)	(20, 179)
Transfers recognised - capital	10,124	10,937	8,604	48.079	17,912	17,912	_	18,851	20,359	21,988
Contributions recognised - capital & contributed a		_	-	-			_	_	-	_
Surplus/(Deficit) after capital transfers &	2,961	4,842	452	19,448	(17,486)	(17,486)		(26,607)	(17,044)	1,809
contributions	_,,,,,	.,0 /2	.40		(11,100)	(17, 100)		(20,001)	(17,014)	1,000
Share of surplus/ (deficit) of associate Surplus/(Deficit) for the year	2.064	4,842	450	10.440	442.400	(47 400)	-	(00.007)	(47.044)	- 4.000
	2,961	4,842	452	19,448	(17,486)	(17,486)	-	(26,607)	(17,044)	1,809
Capital expenditure & funds sources										
Capital expenditure	-	-	-	-	- 1	-	-	- 1	-	-
Transfers recognised - capital	-	-	-	-	-	- 1	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-		-	-
Financial position										
Total current assets	58,957	71,461	86,097	27,405	48,794	48,794	_	20,837	11,580	8,780
Total non current assets	152,318	173,961	458,366	233,553	477,391	477,391	_	480,941	488,938	502,481
Total current liabilities	18,252	25, 125	34,740	23,200	33,200	33,200	-	35,300	50,984	59,818
Total non current liabilities	8,113	8,082	8,023	8,000	8,000	8,000	-	8,000	8,000	8,000
Community wealth/Equity	184,910	212,215	501,701	229,758	484,985	484,985	_	458,478	441,534	443,443
Cash flows										
Net cash from (used) operating	11,838	29,133	28,206	43,745	4,560	4,560	_	2,714	9,018	29,254
Net cash from (used) investing	(23,969)	(20,978)	(12,265)	(72,000)	(40, 193)	(40, 193)	_	(24,851)	(30, 359)	(36,988)
Net cash from (used) financing	469	(28)	14	(12,000)	212	212		[24,001]	(50,505)	(00,500)
Cash/cash equivalents at the year end	40,233	48,360	64,315	12,563	28,894	28,894	64,315	6,757	(14,584)	(22,318)
			- 1,510	,		20,001		0,107	(11,001)	(22,515)
Cash backing/surplus reconciliation	40.000	,, ,,,		10.00		20.00			(** ***	400.00
Cash and investments available	40,233	48,362	64,315	10,891	28,894	28,894	_	6,757	(14,584)	(22,318)
Application of cash and investments	2,865	924	8,239	6,246	12,546	12,546	-	19,078	22,539	26,290
Balance - surplus (shortfall)	37,368	47,438	56,076	4,645	16,348	16,348	-	(12,321)	(37,123)	(48,608)
Asset management				i	Ì	Ì				
Asset register summary (WDV)	46,824	64,189	73,620	65,000	73,620	73,620	73,620	73,620	73,620	73,620
Depreciation & asset impairment	14,667	16,785	16,823	21,207	21,218	21,218	21,251	21,251	22,362	23,445
Renewal of Existing Assets	-	~	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	- ]	-	-	-	-	-	-	-	-
Free services					1					
Cost of Free Basic Services provided	_	-	-	_	_ [	_	_	_		_
Revenue cost of free services provided	_	_	-	-	_	_ [	_	_	_	_
Households below minimum service level		Į			į					
Water;	_	_ [	_	_	_	_	_	-	_	_
Sanitation/sewerage:	_	_	-	_	_	_	_	_	_	_
Energy:	_ [	_	_	_	_	_	_	_	_	-
Refuse:	_ [	_	_	_	_	_ [	_ :	_	_	_

#### Explanatory notes to MBRR Table A1 - Budget Summary

- 1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
- The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
- 3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
  - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
  - b. Capital expenditure is balanced by capital funding sources, of which
    - i. Transfers recognised is reflected on the Financial Performance Budget;
    - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
    - iii. Internally generated funds is financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
- 4. The Cash backing/surplus reconciliation shows that in previous financial years the municipality was not paying much attention to managing this aspect of its finances, and consequently many of its obligations are not cash-backed. This places the municipality in a very vulnerable financial position, as the recent slow-down in revenue collections highlighted. Consequently Council has taken a deliberate decision to ensure adequate cash-backing for all material obligations in accordance with the recently adopted Funding and Reserves Policy. This cannot be achieved in one financial year. But over the MTREF there is progressive improvement in the level of cash-backing of obligations. It is anticipated that the goal of having all obligations cash-back will be achieved by 2015/16, when a small surplus is reflected.

Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make progress in addressing service delivery backlogs.

5.

Table 11 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description										
SOURCE OF STREET OF DESCRIPTION	Ref	2009/10	2010/11	2011/12	Cur	rrent Year 2012	/13		edium Term R	
								Expe	nditure Frame	wo rk
₹ thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Yea
	'	Outcome	Outcome	Outcome	Budget	Budget	Forecast	2013/14	+1 2014/15	+2 2015/16
Revenue - Standard										
Governance and administration		73,512	64,122	66,818	113,645	B7,045	87,045	96,470	113,792	140,459
Executive and council		32.587	30,041	289	3	1	1	1	3	
Budget and treasury office	1	40,567	33,583	65,673	111,178	85,056	85.056	94,861	111,924	138,428
Corporate services		358	498	856	2,464	1,987	1,987	1,608	1,865	2,029
Community and public safety		3,679	3,797	3,902	2,427	3,343	3,343	3,600	3,957	4,350
Community and social services		186	615	623	807	696	696	1,223	1,343	1,470
Sport and recreation		26	30	41	35	26	26	54	59	6
Public safety		954	1,083	1,592	1,556	2,180	2,180	2,305	2,535	2,78
Housing		31	29	26	29	25	25	19	20	2
Health		2,481	2,040	1,620	-	417	417	_	-	-
Economic and environmental services		4,013	3,781	2,980	2,987	4,392	4,392	3,155	3,470	3,81
Planning and development		1,586	829	86	-	1,362	1,362	14	15	1(
Road transport		2,427	2,952	2,894	2,987	3.031	3,031	3,141	3,455	3,800
Environmental protection		-	-	-	-	-	_	_	-	-
Trading services		32,172	38,132	51,553	52,864	58,557	58,557	71,190	78,028	85,529
Electricity		27,802	33.389	46,253	47,335	53.068	53,068	65,391	71,650	78,512
Water		-	-	-	_ [	_	_	_	-	_
Wasle water management		_ 1	-	_	_	_	-	~	_	_
Waste management		4,370	4,742	5,300	5,529	5,489	5.489	5,799	6.379	7,017
Other	4	1,924	2,001	2,089	2,150	2,170	2,170	2,290	2,450	2,622
otal Revenue - Standard	2	115,301	111,832	127,341	174,073	155,507	155,507	176,704	201,698	236,777
xpenditure - Standard										
Governance and administration		49,082	35,909	40,762	48,680	70,688	70.688	79.895	86,012	92,414
Executive and council		24,569	15,772	21,242	21,392	23,987	23,987	23,326	25, 124	27,059
Budget and treasury office		14,807	9,513	6,627	10,292	25,247	25, 247	29, 197	31,432	33,847
Corporate services		9,706	10,624	12,893	16,996	21,454	21,454	27,372	29,455	31,508
Community and public safety		15.186	17.021	20,392	23,910	21,038	21,038	25,968	27,807	29,722
Community and social services		1,783	2,186	2.521	3,032	2,877	2.877	4,435	4,756	5.072
Sport and recreation		3,293	3,647	4,154	3,599	3,459	3,459	4,944	5.312	5,688
Public safety		6,196	7,111	9,188	10,790	13,559	13,559	16,221	17,339	18,53
Housing		1,140	1,083	621	1,591	876	876	277	310	337
Health		2,774	2,993	3,909	4,898	268	268	90	90	90
Economic and environmental services		16,525	19,956	16,508	22,546	23,637	23,637	22,921	24,631	26,152
Planning and development		2.752	3.269	660	1,617	3,295	3.295	3,841	4,223	4,522
Road transport		13,773	16.687	15.848	20,929	20.342	20,342	19.080	20,408	21,630
Environmental protection		-	-	.0,0.0			20,072	10,000	20,100	21,000
Trading services		31,540	34,100	49.227	59,487	57,630	57,630	74.531	80,295	86,680
Electricity		25,246	28,169	41,009	51,228	48,766	48,766	64, 199	69,250	74,792
Water			-0,103	71,003	31,220	70,700	10.700	ا ودا , س	03,230	17,132
Waste water management		66	63	88	127	213	213	170	89	97
Wasie management		6,228	5.867	8,131	8,132	8,651	8,651	10,162	10.956	11,791
Other	اها	4	3,007	٧٠٠٠٠	1	0,031	0,001	10, 102	10.330	11,791
	3	112,337	106,990	126,889	154,624	172,993	172,993	203.314	218,745	234,967
otal Expenditure - Standard	- S E									

# Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms if each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
- 2. Note the Total Revenue on this table includes capital revenues (Transfers recognised capital) and so does not balance to the operating revenue shown on Table A4.
- 3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures. The table highlights that this is the case for Electricity and Waste functions. As already noted above, the municipality will be undertaking a detailed study of this function to explore ways of improving efficiencies and provide a basis for re-evaluating the function's tariff structure.
- 4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources reflected under the Corporate Services.

Table 4 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2009/10	2010/11	2011/12	Cui	rrent Year 2012	¥13	2013/14 Medium Term Revenue & Expenditure Framework			
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year	
R Digusand		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2013/14	+1 2014/15	+2 2015/16	
Revenue by Vote	1								· · · · · · · · · · · · · · · · · · ·		
Vote 1 - EXECUTIVE AND COUNCIL	İ	32,587	30,041	289	3	1	1	1	3	3	
Vote 2 - BUDGET AND TREASURY OFFICE		40,567	33.583	66,062	111,178	85,697	85,697	95,514	112,623	139, 175	
Vote 3 - PLANNING AND DEVELOPMENT		1,586	829	86	1	1,362	1,362	14	15	16	
Vote 4 - HEALTH		2,481	2,040	1,620	-	417	417	_	-	_	
Vote 5 - COMMUNITY AND SOCIAL		186	615	623	807	696	696	1,223	1,344	1,475	
Vote 6 - HOUSING		31	29	26	29	25	25	19	20	21	
Vote 7 - PUBLIC SAFETY		480	448	862	656	1,350	1,350	1,400	1,540	1.694	
Vote 8 - SPORT AND RECREATION		26	30	41	35	26	26	54	59	65	
Vote 9 - ENVIRONMENTAL PROTECTION		_	_			_	_				
Vote 10 - WASTE MANAGEMENT		4,370	4,742	5,300	5,529	5.489	5.489	5.799	6,379	7.017	
Vote 11 - ROAD TRANSPORT	1	2,427	2.952	2.894	2,987	3,031	3.031	3,141	3,455	3,800	
Vote 12 - ELECTRICITY		28,276	34,025	46,984	48,235	53.893	53.893	66,291	72,640	79,601	
Vote 13 - OTHER		1,924	2.001	2.089	2,150	2,170	2,170	2,290	2,450	2,622	
Vote 14 - CORPORATE SERVICES		358	498	467	2,464	1,351	1,351	960	1,172	1,286	
Vote 15 - [NAME OF VOTE 15]			_				-	_		- 1,200	
Total Revenue by Vote	2	115,301	111,832	127,341	174,074	155,508	155,508	176,706	201,700	236,775	
Expenditure by Vote to be appropriated	1		***************************************								
Vote 1 - EXECUTIVE AND COUNCIL		24,569	15,772	21,242	21,392	23.987	23,987	23,326	25,124	27,059	
Vote 2 - BUDGET AND TREASURY OFFICE		14,807	9,513	6.627	10.291	25,246	25,246	29,197	31,432	33,846	
Vote 3 - PLANNING AND DEVELOPMENT		2,752	3,269	660	1,617	3,295	3.295	3,841	4,223	4,522	
Vote 4 - HEALTH	1	2,774	2,993	3.909	4,898	268	268	90	90	90	
Vote 5 - COMMUNITY AND SOCIAL		1.783	2,186	2.832	3.032	2,878	2.878	4,435	4,757	5.073	
Vote 6 - HOUSING		1,140	1,083	621	1,591	876	876	277	310	337	
Vote 7 - PUBLIC SAFETY		5.935	6,767	8.790	10,365	13,134	13, 134	15,772	16.845	17,991	
Vote 8 - SPORT AND RECREATION		3,293	3.647	4.154	3,599	3,459	3,459	4,944	5.312	5,688	
Vote 9 - ENVIRONMENTAL PROTECTION		5,295	3,047	4,154	3,355	3,439	3,439	4,544	3,312	5,000	
Vote 10 - WASTE MANAGEMENT		6.294	5.931	8.219	8,259	8.864	8.864	10.332	11.045	11.888	
Vote 11 - ROAD TRANSPORT		13,773	16.687	15.848	20,929	20,342	20,342	19,079	20.407	21,629	
Vote 12 - ELECTRICITY		25,508	28,513	41,407	51,653	49, 191	49,191	64,648	69,744	75,335	
Vote 13 - OTHER		45,506	20,513	41,407	51,053	49, 191	49, 191	840,40	09.744	10,335	
Vote 14 - CORPORATE SERVICES		9.706	10.624	12.581	16.996	24 454	21.454	97 220	20.455	21 500	
Vote 15 - [NAME OF VOTE 15]		9,100	10,024	12,361	10,390	21,454	21,454	27,372	29,455	31,508	
Total Expenditure by Vote	2	112.337	106,990	126.889	154,623	172,994	172,994	203,313	218,744	724 000	
Surplus/(Deficit) for the year	2			***************************************						234,966	
on this africit) for the Aest	Z	2,964	4,842	452	19,451	(17,486)	(17,486)	(26,607)	(17,044)	1,809	

# Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.

Table 13 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2009/10	2010/11			Current Ye	ar 2012/13		2013/14 Medium Term Revenue & Expenditure Framework			
		Audited	Audited		Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year	
R thousand	1	Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2013/14	+1 2014/15	+2 2015/16	
Revenue By Source												
Property rates	2	21,028	13,564	13,799	16,178	18,850	18.850	_	20.461	22,098	23,866	
Property rates - penalties & collection charges		1,085	1,180	1.251	1,300	1,300	1.300		1.330	1,436	1,551	
Service charges - electricity revenue	2	28,276	34,013	42,433	48,235	48,893	48,893	_	52,291	57,520	63,272	
Service charges - water revenue	2			_	.0,200		-0,000	_	52,251	31,540		
Service charges - sanitation revenue	2		_	_		-		_	_	_	_	
Service charges - refuse revenue	2	4 360	4.700				1	-			7,000	
*	4	4,359	4,726	5,290	5,529	5,486	5,486	-	5,790	6,369	7,006	
Service charges - other	1	189	317	563	407	803	863		872	959	1,055	
Rental of facilities and equipment	iΙ	2,827	2,998	2,819	2,979	2,880	2,880		3,032	3,245	3,472	
interest earned - external investments		3,279	2,939	3,261	2,700	2 700	2,700		2,700	2,970	3,119	
Interest earned - outstanding deblors		192	157	154	167	163	163		183	201	211	
Dividends received												
Fines		434	325	491	404	804	804		804	884	973	
Licences and permits		1,656	2,071	1,914	2,002	1,963	1,963		2.045	2,250	2,475	
Agency services		817	925	970	1,016	1.082	1.082		1,110	1,221	1,343	
Transfers recognised - operational		32 622	34 788	44.951	44,966	52,263	52,263		67,053	81,869	106,100	
Other revenue	2	,	- 11.44									
	2	8,326	2,801	841	111	119	119	-	171	190	209	
Gains on disposal of PPE		87	91			209	209		10	11	12	
Total Revenue (excluding capital transfers		105,177	100,895	118,737	125,993	137,595	137,595	-	157,853	181,223	214,663	
and contributions)												
Expenditure By Type					1							
Employee related costs	2	22,892	29,810	37,339	45,842	41,459	41,459	-	58,893	63, 180	67,592	
Remuneration of councillors		4,348	4,316	4,668	5,858	5,971	5,971		6,272	6,692	7,141	
Debt impairment	3	3,437	618	9	3,090	2,840	2,840		3, 180	3,498	3,848	
Depreciation & asset impairment	2	14,667	16,785	16,823	21.207	21,218	21,218	-	21,251	22,362	23,445	
Finance charges		24	41	23	i							
Bulk purchases	2	18,640	22,479	29,004	40,000	34,000	34,000	-	37,000	39,960	43,200	
Other materials	В											
Contracted services		11,281	10,862	11,938	6,839	24,654	24,654	-	28,913	31,342	33,849	
Transfers and grants		1,534	1,390	1,103	2,311	1,810	1,810	-	1,910	2,063	2,228	
Other ex penditure	4, 5	35,517	20,689	25,981	29,478	41,043	41,043	-	45,892	49,529	53,539	
Loss on disposal of PPE												
Total Expenditure		112,340	106,990	126,889	154,624	172,994	172,994	-	203,311	218,626	234,842	
Surplus/(Deficit)		(7, 163)	(6, 095)	(8,152)	(28,631)	(35,398)	(35, 398)	-	(45,458)	(37, 403)	{20,179	
Transfers recognised - capital		10,124	10,937	8,604	48,079	17,912	17,912		18.851	20,359	21,988	
Contributions recognised - capital	6	-	-	-	- 1	-	-	-	_	-	_	
Contributed assets												
Surplus/(Deficit) after capital transfers &		2,961	4,842	452	19,448	(17,485)	(17, 486)	_	(26,607)	(17,044)	1,809	
contributions						,	, ,		,,,,	1 ,		
Taxalion												
Surplus/(Deficit) after taxation		2,961	4,842	452	19,448	[17,486]	(17, 486)		(26,607)	(17, 044)	1,809	
Altributable to minorities		-,	1.00		,	(,)	(**, 1.00)		(20,201)	[,544]	.,000	
Surplus/(Deficit) attributable to municipality	ŀ	2,961	4,842	452	19,448	(17,486)	(17,486)		(26,607)	(17,044)	1,809	
Share of surplus/ (deficit) of associate	7	2,541	7,042	7 186	14,440	(000,10)	(11,400)	_	(20,001)	[11,544]	1,003	
one of or propriet (names) of pagentain	<u> </u>	2,961	4,842	452	19,448	(17,486)	(17, 486)		(26,607)	(17,044)	1,809	

# Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

- 1. Total revenue is R157.8 million in 2013/14 and escalates to R214.6 million by 2015/16. This represents a year-on-year increase of 87.1 per cent for the 2014/15 financial year and 84.4 per cent for the 2015/16 financial year.
- 2. Revenue to be generated from property rates is R20.4 million in the 2013/14 financial year and increases to R23.8 million by 2015/16 which represents 13 per cent of the operating revenue base of the Municipality and therefore remains a significant funding source for the municipality. It remains relatively constant over the medium-term and tariff increases have been factored in at 5.5 per cent and 10 per cent for each of the respective financial years of the MTREF.
- 3. Services charges relating to electricity and refuse removal constitutes the biggest component of the revenue basket of the Municipality totalling R58 million for the 2013/14 financial year and increasing to R70.2 million by 2014/15. For the 2013/14 financial year services charges amount to 36.8 per cent of the total revenue base and grows by 8 per cent per annum over the medium-term. This growth can mainly be attributed to the increase in the bulk prices of electricity and water.
- 4. Transfers recognised operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that in real terms the grants receipts from national government are growing rapidly over the MTREF by 22.1 per cent and 29.6 per cent for the two outer years. The percentage share of this revenue source declines due to the more rapid relative growth in service charge revenues.
- 5. The following graph illustrates the major expenditure items per type.

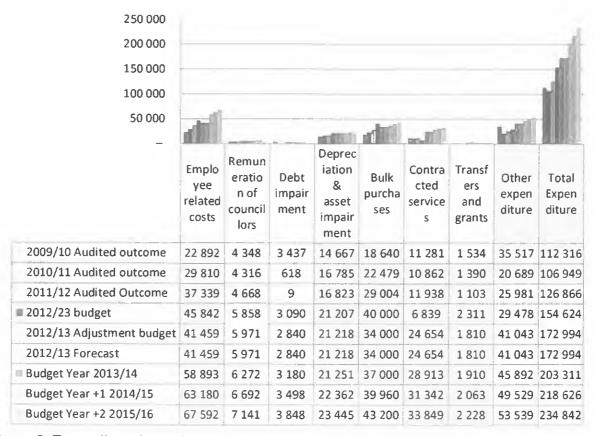


Figure 2 Expenditure by major type

- 6. Bulk purchases have significantly increased over the 2009/10 to 2015/16 period escalating from R18.6 million to R43.2 Million. These increases can be attributed to the substantial increase in the cost of bulk electricity from Eskom.
- 7. Employee related costs and bulk purchases are the main cost drivers within the municipality and alternative operational gains and efficiencies will have to be identified to lessen the impact of wage and bulk tariff increases in future years.

Table 14 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Vote Description	Ref	2009/10	2010/11	2011/12		Current Yo	par 2012/13			ledium Term R Inditure Frame	
R thousand	1	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
		Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2013/14	+1 2014/15	+2 2015/16
Capital expenditure - Vote	Ī		ĺ				ĺ				
Multi-year expenditure to be appropriated	2			ŀ				}			
Vote 1 - EXECUTIVE AND COUNCIL			-	-	-		_	_	_	_	_
Vole 2 - BUDGET AND TREASURY OFFICE		-	_	-	-	_	_	_	_	_	_
Vote 3 - PLANNING AND DEVELOPMENT		-	-	-	-		-	_	_	_	_
Vote 4 - HEALTH		-	-	_	-	-	_	_	_	_	_
Vote 5 - COMMUNITY AND SOCIAL		~	-	-	-	-	_	_	_	_	_
Vote 6 - HOUSING		- 1	-	-	-	-	-	_	_	-	_
Vole 7 - PUBLIC SAFETY		-	-	-	-	-	_	_	_	-	_
Vois 8 - SPORT AND RECREATION		-	-	-	-	-	-	_	1 -	_	_
Vote 9 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	_	-	-	_
Vole 10 - WASTE MANAGEMENT		-	-	-	- 1	-		_	_	_	_
Vote 11 - ROAD TRANSPORT		-	-	- ;	- i	-	_	_	-	_	_
Vote 12 - ELECTRICITY		-	-	_ i	_	-	-	_	-	-	-
Vote 13 - OTHER		-	-	_	-	-	-	-	_	_	-
Vote 14 - CORPORATE SERVICES		- 1	-	-	-	_	-	_	_	_	~
Vole 15 - (NAME OF VOTE 15)		- 1	-	-	-	-	-	_	_	-	_
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		44	1	443	136	645	145	_	655	_	_
Vote 2 - BUDGET AND TREASURY OFFICE		219	75	683	435	74	54	-	182	4.000	50
Vote 3 - PLANNING AND DEVELOPMENT		1,316	_	-	-	10	10	_	_	_	-
Vote 4 - HEALTH		2	-	- 1	-	_	_	_	_	-	_
Vote 5 - COMMUNITY AND SOCIAL		600	1,313	51	6,622	10,303	10,134	_	649	_	_
Vote 6 - HOU\$ING		1,327	- 1	-	-	-	-	_	_	-	_
Vote 7 - PUBLIC SAFETY		- 1	84	31	690	995	800	_	2,726	400	400
Vote 8 - SPORT AND RECREATION		525	-	1,515	2,630	2,405	1,433	_	2,100	2,100	100
Vote 9 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	_	_		~
Vote 10 - WASTE MANAGEMENT		132	175	595	1,650	800	500	_	_	_	-
Vote 11 - ROAD TRANSPORT		17, 124	16,368	7,824	22,663	31,713	27,000	_	18,028	12,928	_
Vole 12 - ELECTRICITY		1,955	2,663	1,154	12,800	1,750	1,478	_	4,950	8,100	40
Vote 13 - OTHER		-	-	-	-	-	-	_	-	_	-
Vole 14 - CORPORATE SERVICES		436	417	12	483	526	488	_	363	_	_
Vote 15 - [NAME OF VOTE 15]	il	- 1	- 1	-	-	-	_ ]	-	_	_	_
Capital single-year expenditure sub-total		23,680	21,096	12,309	48,109	49,221	42,043	-	29,653	27,528	590
Total Capital Expenditure - Vote		23,680	21,096	12,309	48,109	49,221	42,043	-	29,653	27,528	590

# Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

- 1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
- 2. Single-year capital expenditure has been appropriated at R29.6 million for the 2013/14 financial year and declines over the MTREF at levels of R27.5 million and R560 thousand respectively for the two outer years.
- 3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
- The capital programme is funded from capital and provincial grants and transfers, public contributions and donations, borrowing and internally generated funds from current year surpluses.

Table 15 MBRR Table A6 - Budgeted Financial Position

Description	Ref	2009/10	2010/11	2011/12		Current Ye	ar 2012/13		1	ledium Term F enditure Frame	
R thousand		Audited Outcome	Audited	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
ASSETS					i					ĺ	
Current assets											
Cash	1	1,465	2,633	4,295	891	1,000	1,000		1,000		
Call investment deposits	1	38,768	45,729	60,020	10,000	27,894	27,894	-	5,757	-	-
Consumer debtors	1	15,018	16,343	18,590	11,694	16,580	16,580	-	14,080	11,580	8,780
Other debtors		2,373	5,478	1,807	3,000	1,800	1,800				
Current portion of long-term receiv ables		21	24	31	20	20	20				
Inventory	2	1,312	1,254	1,354	1,800	1,500	1,500				
Total current assets		58,957	71,461	86,097	27,405	48,794	48,794	-	20,837	11,580	8,780
Non current assets											
Long-term receiv ables Investments		62	34		60	50	50				
Investment property Investment in Associate		46,824	64, 189	73,620	65,000	73,620	73,620		73,620	73,620	73,620
Property , plant and equipment Agricultural	3	105,432	109,738	384,746	168,493	403,721	403,721	-	407,321	415,318	428,861
Biological Intangible					1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2						
Other non-current assets										[	
Total non current assets TOTAL ASSETS		152,318	173,961	458,366	233,553	477,391	477,391		480,941	488,938	502,481
		211,275	245,422	544,463	260,958	526,185	526,185		501,778	500,518	511,261
LIABILITIES											
Current llabilities		1									
Bank overdraft	1									14,584	22,318
Borrowing	4	107	125	82	-	-	-	-	-	-	_
Consumer deposits		1,769	1,849	1,988	2,200	2,200	2,200		2,300	2,400	2,500
Trade and other pay ables	4	15,920	22,789	32,331	21,000	31,000	31,000	-	33,000	34,000	35,000
Provisions		456	362	339	- Harris						
Total current flabilities		18,252	25,125	34,740	23,200	33,200	33,200	-	35,300	50,984	59,818
Non current liabilities					e e						
Borrowing		207	82		_ #	_	_	_	_	_	_
Provisions		7,906	8,000	8,023	8.000	B.000	8.000	_	8,000	8 000	8,000
Total non current liabilities		8,113	8,082	8,023	8.000	8,000	8,000		8.000	8,000	8,000
TOTAL LIABILITIES		26,365	33,207	42,762	31,200	41,200	41,200	_	43,300	58,984	67,818
NET ASSETS	5	184,910	212,215	501,701	229,758	484,985	484,985	-	458,478	441,534	443,443
COMMUNITY WEALTH/EQUITY					ĺ						
Accumulated Surplus/(Deficit)		129,455	138,551	116,151	153,583	110,765	110.765		96,258	91,314	105,223
Reserves	4	55,455	73,664	385,550	76,175	374,220	374,220	_	362,220	350.220	338,220
Minorities' interests		55,.50		000,000		574,220	317,220		302,220	330,220	330,220
	15	184 910	212 216	501 704	220 754	484 005	484 005		450 474	444 534	443,443
TOTAL COMMUNITY WEALTH/EQUITY	5	184,910	212,215	501,701	229,758	484,985	484,985	-	458,478	441,534	4

#### Explanatory notes to Table A6 - Budgeted Financial Position

- 1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
- 2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
- 3. Table 66 is supported by an extensive table of notes (SA3 which can be found on page 102) providing a detailed analysis of the major components of a number of items, including:
  - Call investments deposits;
  - Consumer debtors;
  - Property, plant and equipment;
  - Trade and other payables;
  - Provisions non current;
  - Changes in net assets; and
  - Reserves
- 4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
- 5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 16 MBRR Table A7 - Budgeted Cash Flow Statement

Description	Ref	2009/10	2010/11	2011/12		Current Ye	ar 2012/13		2013/14 Medium Term Revenue & Expenditure Framework			
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
CASH FLOW FROM OPERATING ACTIVITIES					- 1							
Receipts					-							
Ratepayers and other	-	50,925	63,107	80,817	78,327	82,532	82,532		87, 100	95,384	104,596	
Government - operating	1	29,B31	34,399	44,951	44,966	52,263	52,263		67,053	81,869	106,100	
Government - capital	1	12,915	11,326	8,604	48,079	17,912	17,912		18,851	20,359	21,988	
Interest		3,279	2,939	3,261	2,700	2,700	2,700		2,700	2,970	3,119	
Div idends												
Payments												
Suppliers and employees		(85,088)	(82,597)	(109,405)	(130,327)	(150.847)	(150.847)		(172,990)	(191,564)	(206,549)	
Finance charges		(24)	(41)	(23)		` ' '	(,		( -,,	, , , , , ,	,	
Transfers and Grants	1	` 1	` '	, ,	1							
NET CASH FROM (USED) OPERATING ACTIVIT	iES	11,838	29,133	28,206	43,745	4,560	4,560	_	2,714	9,018	29,254	
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		85	91		i							
Decrease (Increase) in non-current debtors		19	27	34								
Decrease (increase) other non-current receiv able	BS B											
Decrease (increase) in non-current investments	i l											
Payments												
Capital assets		(24,073):	(21,096)	(12,299)	(72,000)	(40,193)	(40, 193)		(24.851)	(30,359)	(36,988)	
NET CASH FROM/(USED) INVESTING ACTIVITI	ĖS	(23,969)	(20,978)	(12,265)	(72,000)	(40,193)	(40, 193)	-	(24,851)	(30, 359)	(35,988)	
CASH FLOWS FROM FINANCING ACTIVITIES											PARTITION NO. 100 PER PER PER PER PER PER PER PER PER PER	
Receipts			- 1				j					
Short term loans	į				i							
Borrowing long term/refinancing		314	(108)	(125)	5							
Increase (decrease) in consumer deposits	ÌΙ	155	80	139		212	212					
Payments	ll											
Repay ment of borrowing												
NET CASH FROM/(USED) FINANCING ACTIVIT	ES	469	(28)	14	-	212	212	-	-	-	-	
NET INCREASE/ (DECREASE) IN CASH HELD		(11,662)	8,127	15,955	(28,255)	(35,421)	(35, 421)	-	(22,137)	(21,341)	(7,734)	
CastVcash equivalents at the year begin:	2	51,895	40,233	48,360	40,818	64,315	64,315	64,315	28,894	6,757	(14,584)	
CastVcash equivalents at the year end:	2	40,233	48,360	64,315	12,563	28,894	28,894	64,315	6,757	(14,584)	(22,318)	

Table 17 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	Ref	2009/10	2010/11	2011/12		Current Ye	ar 2012/13	2013/14 Medium Term Revenue & Expenditure Framework				
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year	
TV 970 COMITO		Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2013/14	+1 2014/15	+2 2015/16	
Cash and investments available					1							
Cash/cash equivalents at the year end	1	40,233	48,360	64,315	12,563	28,894	28,894	64,315	6,757	(14,584)	(22,318)	
Other current investments > 90 days	1	-	2	(0)	(1,672)	-	-	(64, 315)	_	_	0	
Non current assets - Investments	1	-	-	- 1	-	-	-	_	-	_	-	
Cash and investments available:		40,233	48,362	64,315	10,891	28,894	28,894	-	6,757	(14,584)	(22,318)	
Application of cash and investments			Ĭ									
Unspent conditional transfers	1 1	5,657	5,401	14,210	10,000	14,000	14,000	_	15,000	15,000	15,000	
Unspent borrowing		-	-	-	_	-	-		-		-	
Statutory requirements	2	-										
Other working capital requirements	3	(2,792)	(4,477)	(5,971)	(3,754)	(1,454)	(1,454)	_	4 078	7,539	11,290	
Other provisions		İ										
Long term investments committed	4	-	-	-	-	-	_	-	_	_	-	
Reserves to be backed by cash/investments	5											
Total Application of cash and investments:		2,865	924	8,239	6,246	12,546	12,546	-	19,078	22,539	26,290	
Surplus(shortfall)		37,368	47,438	56,076	4,645	16, 348	16,348	-	(12, 321)	(37,123)	(48,608)	

#### Explanatory notes to Table A7 - Budgeted Cash Flow Statement

- 1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
- 2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
- 3. It can be seen that the cash levels of the Municipality increased significantly over the 2009/12 period owing directly to a net increase in cash for the 2011/12 financial year of R64 million.
- 4. The approved 2012/13 MTREF provide for a net decrease in cash of R51 million for the 2012/13 financial year resulting in an overall cash position of R12 million at year end.
- 5. As part of the 2012/13 mid-year review and Adjustments Budget this unsustainable cash position had to be addressed as a matter of urgency and various interventions were implemented such as the reduction of expenditure allocations and rationalization of spending priorities.
- 6. The 2013/14 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
- 7. Cash and cash equivalents totals R28 Million as at the end of the 2012/13 financial year and decreases a negative of R22 million by 2015/16.
- 8. Measures would need to be put in place to prevent this from happening as it will result in the municipality not being in a position to continue as a going concern.

## Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

- 1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 Funding a Municipal Budget.
- 2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
- The outcome of this exercise would either be a surplus or deficit. A deficit would indicate
  that the applications exceed the cash and investments available and would be indicative of
  non-compliance with the MFMA requirements that the municipality's budget must be
  "funded".
- 4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
- 5. From the table it can be seen that for the period 2012/13 to 2015/16 the surplus deteriorates from R16 million to (R48 million).
- 6. Considering the requirements of section 18 of the MFMA, it can be concluded that the as from 2013/14 MTREF the budget is not funded owing to the significant budgeted deficit.
- 7. As part of the budgeting and planning guidelines that informed the compilation of the 2013/14 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.
- 8. As can be seen the budget has progressively move from a surplus of R16 million in 2012/13 to a deficit of R48 million by 2015/16.

#### **Part 2 – Supporting Documentation**

#### 1.8 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aims of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

#### 1.9 Overview of budget related-policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

#### 1.9.1 Review of credit control and debt collection procedures/policies

The Collection Policy as approved by Council is currently under review. While the adopted policy is credible, sustainable, manageable and informed by affordability and value for money there has been a need to review certain components to achieve a higher collection rate. Some of the possible revisions will include the lowering of the credit periods for the down payment of debt. In addition emphasis will be placed on speeding up the indigent registration process to ensure that credit control and debt collection efforts are not fruitlessly wasted on these debtors.

As most of the indigents within the municipal area are unable to pay for municipal services because they are unemployed, the Integrated Indigent Exit Programme aims to link the registered indigent households to development, skills and job opportunities. The programme also seeks to ensure that all departments as well as external role players are actively involved in the reduction of the number of registered indigent households.

The 2013/14 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 80 per cent on current billings. In addition the collection of debt in excess of 90 days has been prioritised as a pertinent strategy in increasing the Municipality's cash levels. In

addition, the potential of a payment incentive scheme is being investigated and if found to be viable will be incorporated into the policy.

## 1.9.2 Asset Management, Infrastructure Investment and Funding Policy

A proxy for asset consumption can be considered the level of depreciation each asset incurs on an annual basis. Preserving the investment in existing infrastructure needs to be considered a significant strategy in ensuring the future sustainability of infrastructure and the Municipality's revenue base. Within the framework, the need for asset renewal was considered a priority and hence the capital programme was determined based on renewal of current assets versus new asset construction.

Further, continued improvements in technology generally allows many assets to be renewed at a lesser 'real' cost than the original construction cost. Therefore, it is considered prudent to allow for a slightly lesser continual level of annual renewal than the average annual depreciation. The Asset Management, Infrastructure and Funding Policy is therefore considered a strategic guide in ensuring a sustainable approach to asset renewal, repairs and maintenance and is utilised as a guide to the selection and prioritisation of individual capital projects. In addition the policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment (fixed assets).

## 1.9.3 Budget Adjustment Policy

The adjustments budget process is governed by various provisions in the MFMA and is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the financial management practices of municipalities. To ensure that the Municipality continues to deliver on its core mandate and achieves its developmental goals, the mid-year review and adjustment budget process will be utilised to ensure that underperforming functions are identified and funds redirected to performing functions.

### 1.9.4 Supply Chain Management Policy

The Supply Chain Management Policy was adopted by Council. An amended policy will be considered by Council in due course of which the amendments will be extensively consulted on.

## 1.9.5 Budget and Virement Policy

The Budget and Virement Policy aims to empower senior managers with an efficient financial and budgetary amendment and control system to ensure optimum service delivery within the legislative framework of the MFMA and the Municipality's system of delegations. The Budget and Virement Policy was approved by Council and was amended soon in respect of both Operating and Capital Budget Fund Transfers.

# 1.9.6 Cash Management and Investment Policy

The Municipality's Cash Management and Investment Policy is to be amended by Council. The aim of the policy is to ensure that the Municipality's surplus cash and investments are

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adequately managed, especially the funds set aside for the cash backing of certain reserves. The policy details the minimum cash and cash equivalents required at any point in time and introduces time frames to achieve certain benchmarks.

#### 1.9.7 Tariff Policies

The Municipality's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery. The policies have been approved on various dates and a consolidated tariff policy is envisaged to be compiled for ease of administration and implementation of the next two years.

All the above policies will be available on the Municipality's website, as well as the following budget related policies:

- Property Rates Policy;
- Funding and Reserves Policy;
- Borrowing Policy;
- Budget Policy; and
- Basic Social Services Package (Indigent Policy).

# 1.10 Overview of budget funding

## 1.10.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term:

Table 18 Breakdown of the operating revenue over the medium-term

Description	201	13/14 Mediu	m Term Revenue	& Expendit	ure Framework	
R thousand	Budget Year 2013/14	%	Budget Year +1 2014/15	%	Budget Year +2 2015/16	%
Revenue By Source						
Property rates	20,461	12.96%	22,098	12.19%	23,866	11.12%
Property rates - penalties & collection charges	1,330	1.65%	1,436	1.63%	1,551	1.60%
Service charges - electricity revenue	52,291	33.13%	57,520	31.74%	63,272	29.48%
Service charges - water revenue	-	•	-		-	
Service charges - sanitation revenue	- 1		-		-	
Service charges - refuse revienue	5,790	3.67%	6,369	3.51%	7,006	3.26%
Service charges - other	872	1.08%	959	1.08%	1,055	1.09%
Rental of facilities and equipment	3,032	1.92%	3,245	1.79%	3,472	1.62%
Interest earned - external investments	2,700	1.71%	2,970	1.64%	3,119	1.45%
Interest earned - outstanding debtors	183	0.12%	201	0.11%	211	0.10%
Div idends received						
Fines	804	0.51%	884	0.49%	973	0.45%
Licences and permits	2,045	1.30%	2,250	1.24%	2,475	1.15%
Agency services	1,110	0.70%	1,221	0.67%	1,343	0.63%
Transfers recognised - operational	67,053	42.48%	81,869	45.18%	106,100	49.43%
Other revenue	171	0.11%	190	0.10%	209	0.10%
Gains on disposal of PPE	10	0.01%	11	0.01%	12	0.01%
Total Revenue (excluding capital transfers and contributions)	157,853	100%	181,223	100%	214,663	100%
Total revenue from rates and service charges	80,744	51.2%	88,382	48.8%	96,750	45.1%

The following graph is a breakdown of the operational revenue per main category for the 2013/14 financial year.

March 2011

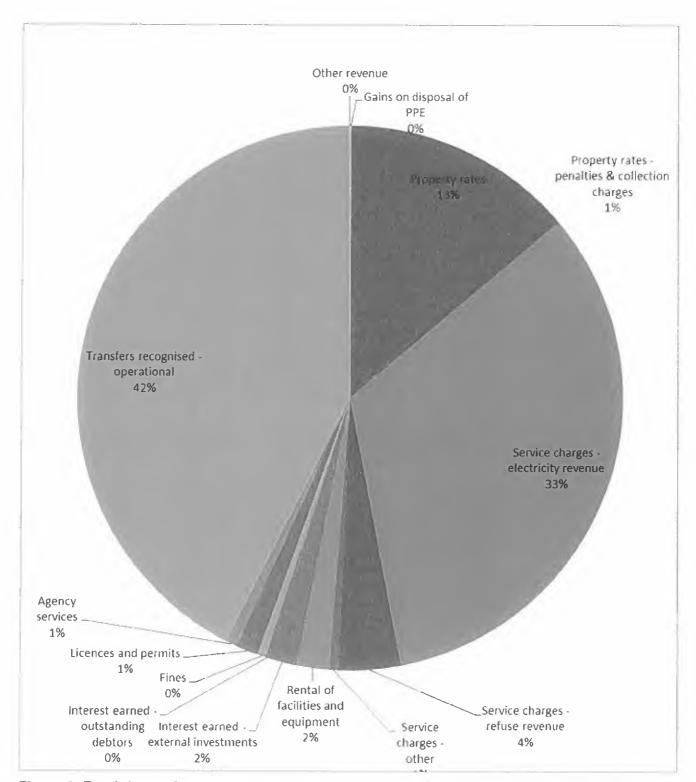


Figure 3 Breakdown of operating revenue over the 2011/12 MTREF

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue from the provision of goods and services such as electricity and solid waste removal. Property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc).

March 2011

The revenue strategy is a function of key components such as:

- Growth in the Municipality and economic development;
- Revenue management and enhancement;
- Achievement of a 80 per cent annual collection rate for consumer revenue;
- National Treasury guidelines:
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval;
- Achievement of full cost recovery of specific user charges;
- Determining tariff escalation rate by establishing/calculating revenue requirements;
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA), and
- And the ability to extend new services and obtain cost recovery levels.

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

The proposed tariff increases for the 2013/14 MTREF on the different revenue categories are:

Table 19 Proposed tariff increases over the medium-term

Revenue category	2013/14 proposed tariff increase	2014/15 proposed tariff increase	2015/16 proposed tariff increase
	%	%	%
Property rates	5.5	10	10
Solid Waste	5.5	10	10
Electricity	8	10	10
Other Charges	5.5	10	10

# 1.11 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

## 1. In year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the City's website.

## 2. Internship programme

The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department. Of the five interns one has been appointed permanently from August 2012. One additional interns will be appointed with effect from 1 July 2013.

#### 3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

### 4. Audit Committee

An Audit Committee has been established and is fully functional.

- Service Delivery and Implementation Plan
   The detail SDBIP document is at a draft stage and will be finalised after approval of the 2013/14 MTREF in May 2013 directly aligned and informed by the 2013/14 MTREF.
- Annual Report
   Annual report is compiled in terms of the MFMA and National Treasury requirements.
- 7. Policies

All policies are currently under review and will serve before council soon.

# 1.12 Municipal manager's quality certificate

Bordani Alfred Xulu municipal manager of Umvoti, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

**Print Name** 

X.

Municipal manager of Umvo( Municipality

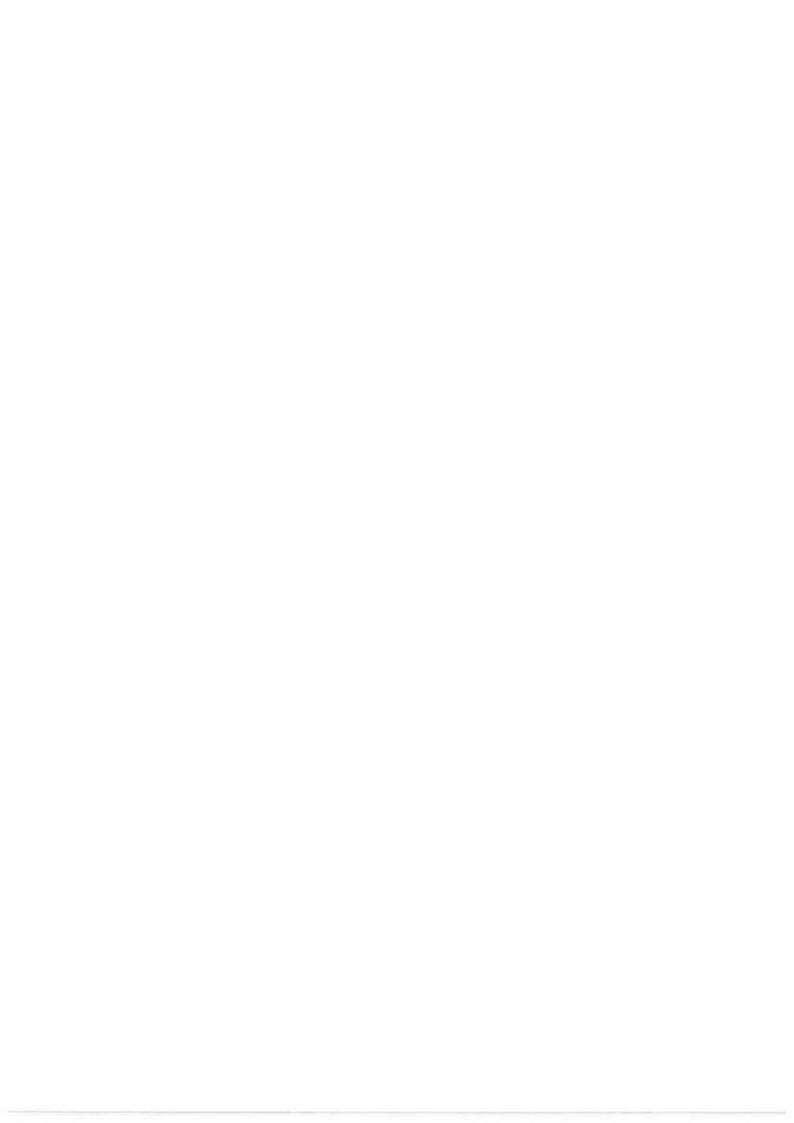
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	Average rate	3															
	Rate revenue budget (R '000)																
	Rate revenue expected to collect (R'000)																
Rebativs, exemplions - indigent (R'000) Rebativs, exemplions - bendigent (R'000) Rebativs, exemplions - bendigent (R'000) Rebativs, exemplions - orbite (R'000) Phaseter, exemplions - orbite (R'000) Phaseter, exemplions - deductions (R'000)	Expected cash collection rate (%) Special ration areas (RYMM)	4															
retacts, symptotics - intugent (n. 000) Rebalas, exemptions - perform (R000) Rebalas, exemptions - order (R000) Phase-in reductions/discounts (R000) Phase-in reductions/discounts (R000)	Debest o commence and make the transfer																
Rebtats, exemptions - bona fide farm, (R'000) Rebtats, exemptions - other (R'000) Phase in reductions/dascounts (R'000) Oral rebates, exemptins, reductions, discase (R'000)	Rebaths, exemptions - Intugent (1/2000)																
Nebrets, examplents - order (NOW) Phase-in reductions/dateorulis (RY000) fotal erbates,exemptins, reductins, discs (RY000)	Rebatus, exemptions - bona fide farm. (R'000)																
otal rebates, exempths, reductins, dies (R'000)	Rebates, exemptions - other (R'000)  Phase-in reductions/discounts (R'000)																
	Total rebates, exemptins, reductins, discs (R'000)																

References
1 Land & Assistance Act. Restitution of Land Rights. Communual Property Associations
2. Includy wake of additional reductions is 'free Vake greater than MPRA minimum.
2. Average rate – cents in the Rand. Eg 10 26 cents in the Rand is 0 1026, expressed to 6 decimal places maximum 4 includy arrears collections
5. In favour of the rate-payer
6. Provido - relevant information for historical comparisons.



Description	Ref	2009/10	2010/11	2011/12	Cı	urrent Year 2012	13	2013/14 Mediu	m Term Revenu Framework	& Expenditu
	1/81	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Yea +2 2015/16
aluation;	1							Ì		
Date of valuation										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
• ,				ĺ						
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4							i		
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No of supplementary valuations				ľ						
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation				- 1						
Public service infrastructure value (Rm)	5			- 1						
Junicipality owned property value (Rm)				- 1						
uation reductions:				- 1						
Valuation reductions-public infrastructure (Rm)				- 1						
Valuation reductions-nature reserves/park (Rm) Valuation reductions-mineral rights (Rm) Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm) Valuation reductions-other (Rm) ial valuation reductions:		_	_	_	-	_	_	_	_	
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
ota manet vade (rim)	•									
ing: Residential rate used to determine rate for other ategories? (Y/N)										
Oifferential rates used? (Y/N)	5									
imit on annual rate increase (s20)? (Y/N)										
pecial rating area used? (Y/N)										
hasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)				1						
ixed amount minimum value (R'000)										
on-residential prescribed ratio s 19? (%)										
e revenue:										
ale revenue budget (R '000)	6									
tate revenue expected to collect (R'000)	6									
expected cash collection rate (%)										
pecial rating areas (R'000)	7									
ebates, exemptions - indigent (R'000)				1						
Rebates, exemptions - pensioners (R'000)								1		
tebates, exemptions - bona fide farm (R'000)										
tebales, exemptions - other (R'000)										
hase-in reductions/discounts (R'000)										
al rebates,exempths,reducths,discs (R'000)								1		

- References
  1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
- To give effect to rates policy
   Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff.
- 4. Required to implement new system (FTE)
- Required to implement new system (F12)
   Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
   Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
   Included in rate revenue budget
   In favour of the rate-payer

#### KZN245 Umvoti Supporting Table SA10 Funding measurement

Description	МЕМА	Rei	2009/10	2010/11	2011/12		Current Yea	er 2012/13			ledium Term Re Inditure Framer	
2000	section		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
Funding measures	· -		Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2013/14	+1 2014/15	+2 2015/16
Cash/cash equivalents at the year end - R'000	18(1)b	1	40 233	48 360	64 315	12 563	28 894	28 894	64 315	6 757	(14 584)	(22 310
Cash + investments at the yr end less applications - R'000	18(1)b	2	37 368	47 438	56 076	4 645	16 348	16 348		(12 321)	(37 123)	(48 60)
Cash year end/monthly employee/supplier payments	18(1)b	3	6.3	7.5	82	1.3	2.7	2.7		0.5	(1.1)	(1.5
Surplus/(Deficit) excluding depreciation offsets: R'000	10(1)	4	2 961	4 842	13 445	19 448	(4 486)	(4 486)	_	(13 607)	(4 044)	14 809
Service charge rev % change - macro CPIX target exclusive	18(1)a.(2)	5	N.A	(8 1%)	11.7%	7 1%	(0.7%)	18 0%5	109-0%)	1 1%	3.5%	3.5%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)		73.6%	100.0%	114 6%	100.0%	100,1%	100.1%	0.0%	98.9%	99.0%	99 2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	6.0%	1 1%	0.0%	4.1%	3.6%	3.6%	0.0%	3.8%	3.8%	3.8%
Capital payments % of capital expenditure	18(1)c;19	Θ	101 7%	100.0%	99.9%	149.7%	81.7%	95.6%	0.0%	83.8%	110.3%	6269.1%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	1.3%	(0.5%)	(1.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt_legislated/gazetted allocations	18(1)a	10	1		4.00			-		0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	25.5%	(6.5%)	(28.0%)	25.1%	0.0%	1100 0%)	(23 5%)	(17.8%)	(24.2%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	45 2%)	(100.0%)	0.0%	(16.7%)	0.0%	(100.0%)	(100.0%)	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

- References

  1. Positive cash balances indicative of minimum compliance subject to 2

  2. Deduct cash and investment applications (defined) from cash balances

  3. Indicative of sufficient liquidity to meet average monthly operating payments
- Indicative of funded operational requirements
   Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- 6 Realistic average cash collection forecasts as % of annual billed revenue 7. Realistic average increase in debt impairment (doubtful debt) provision 8. Indicative of plenned capital expenditure level & cash payment timing

- Indicative of compliance with borrowing 'only' for the capital budget should not exceed 100% unless refinancing
   Substantiation of National/Province allocations included in budget

- 10. Substantiation of National Province allocations included in Judges

  11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

  12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

  13. Indicative of a credible allowance for repairs & maintenance of assets functioning assets revenue protection

  14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects detailed capital plan) functioning assets revenue protection

KZN245 Umvoti - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator		Basis of calculation	1996 Census	2001 Census	2007 Survey	Dutcome	Outcome	Outcome	2612/13 Original Budget	Ошкото	Framework
	Ref.										
Demographics Population Population Fenniles aged 5-14 Males aged 5-14 Males aged 15-34 Unemployment			92 419 16 161 15 631 18 651 14 152	92 294 17 867 17 809 17 195 13 515	114 509						
Manathy household income (no. of households) No income R1 - R1 - R1 - R0 R1 - R1 - R0 R2 - R1 - R2 - R0 R2 - R1 - R5 - R0 R2 - R1 - R5 - R0 R2 - R1 - R5 - R0 R2 - R1 - R2 - R0 R2 - R1 - R2 - R0 R2 - R1 - R2 - R2 R1 - R2 - R2 - R0 R3 - R1 - R2 - R2 R1 - R2 - R3 - R0 R3 - R3 - R3 - R3 - R3 R1 - R3 - R3 - R3 - R3 R1 - R3 - R3 - R3 R1 - R3 - R3 - R3 R1 - R3 - R3 - R3 R3 - R3 - R3 - R3 R3 - R3 -	1, 12		289.23 1117 167.1 167.1 167.1 179.1	2 2 2 2 3 3 3 3 3 4 2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3 362 2 207 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	82.5 × 1 1 1					
Powertv profiles fino, of hougeholds? < RZ 060 per household per month Insert description	13		73 688	88 349	95 869						
Householddemographics (1989). Number of people in runnicipal area Number of oper people in intursipal area Number of proce popular intursipal area Number of poor households in runnicipal area Namber of poor households in runnicipal area Dafraion of poor households (R per month)			92 419 73 688 20 344 N/8	92 294 88 349 19 669 n/a	114 569 85 869 26 019 n/a						
Formal hformal hformal hformal horizones of housesholds Develings provided by province's Develings provided by province's Develings provided by province's Develings provided by province's Total nees housing devellings	E 4 W		9 121	21 8.281 81 6.333 02 14.614	10 613 1222 114 11835 11835	. 38 222 33					
Ecenomic bilatendralleton outdook (CPIX) laterst rate - borrowing hereast rate - borrowing Recentarisation of the state of	Φ										
Collection sites Property tax/service charges Rental of taxibose & equipment Interest - external investments Interest - debate Revenue from agency services	gran.										
Detail on the provision of municipal services for A10	s for A	10		2009/10	2010/11	2011/12		Current Year 2012/13	2113	2013/14 Medium Term Revenue Framework	um Teim Reven Framework
Total municipal services	ě			Outcome			Original Budget	Adjusted	Full Year Forecast	Budget Year 2013/14	-
	2	Household service targets (980)									

KZN245 Umvoti - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of culculation	2009/10	2010/11	2011/12		Current Ye	er 2012/13		2013/14 Medium	n Term Revenu Framework	) & Expenditu
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Yea +2 2015/16
Borrowing Management											
Credit Rating Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expendature	0 0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0 0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	1.3%	-0.5%	-1 0%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing Liquidity	Long Term Borrowing/ Funds & Reserves	0.4%	0.1%	0.0%	0.0%	0.0%	0.0%	0 0%	0.0%	0.0%	0.0%
Current Ratio Current Ratio adjusted for aged debtors	Current assets/current liabilities Current assets less debtors > 90 days/current liabilities	3.2 3.2	2.8 2.8	2.5	1.2 1.2	1 5 1 5	1.5 1.5	-	0.6 0.6	0.2 0.2	0. 0.
Liquidity Ratio	Monetary Assets/Current Liabilities	2.2	1.9	1.9	0.5	0.9	0.9	-	0.2	-	
Revenue Management Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		73.6%	100.1%	114 6%	100 0%	100.1%	100.1%	0.0%	98.9%	99 0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			73.6%	100.0%	114 6%	100 0%	100 1%	100.1%	0.0%	98.9%	99 0%
Outstanding Debtors to Revenue Longstanding Debtors Recovered	Total Outstanding Debtors to Annual Revenue Debtors > 12 Miths Recovered/Total Debtors > 12 Months Old	16.6%	21.7%	17 2%	11.7%	13.4%	13 4%	0.0%	8.9%	6.4%	4.1%
Creditors Management Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))										
Creditors to Cash and investments		25 0%	36 0%	27 1%	87.6%	58.8%	58.8%	0.0%	266 4%	-130.3%	-89.6%
Other Indicators											
	Total Volume Losses (kW)										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	Total Volume Losses (kt)										
Waler Distribution Losses (2)	Total Cost of Losses (Rand '000)			İ							
Employee costs	Employee costs/(Total Revenue - capital revenue)	21.8%	29.5%	31.4%	36.4%	30.1%	30.1%	0.0%	37.3%	34 9%	31.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0 0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0 0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Finance charges & Depreciation DP regulation financial viability indicators	FC&D/(Total Revenue - capital revenue)	14 0%	16.7%	14.2%	16.8%	15 4%	15 4%	0.0%	13.5%	12.3%	10.9%
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within	24.7	20.3	27.3	30.0	30.0	30.0	-	30.6	31.9	34 €
ii O/S Service Debtors to Revenue	financial year) Total outstanding service debtors/annual revenue received for services	30.1%	38 5%	30.9%	19.7%	23 5%	23.5%	0.0%	16 8%	12.6%	8.8%
iii Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6.3	7.5	8.2	1.3	2.7	2.7	_	0.5	(1.1)	(1.5

References
1 Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Description	Unit of measurement	2009/10	2010/11	2011/12	C	urrent Year 2012	113	2013/14 Mediur	n Term Revenue Framework	& Expenditure
2000,1,400	***************************************	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	+2 2015/16
/ote 1 - vote name					Date got				11201410	122010110
Function 1 _ (name)										
Sub-function 1 - (name)							ŀ			
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Out tours 2 ()										
Sub-function 3 - (name) Insert measure/s description	-									
Function 2 - (name) Sub-function 1 - (name)										
Insert measure/s description	1							_		
Sub-function 2 - (name) Insert measure/s description										
msert measce as description	-									
Sub-function 3 - (name)										
Insert measure/s description	-									
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)						İ				
nsert measure/s description										
Sub-function 2 - (name)		-					-			
Insert measure/s description	i									
Publication 2 (see a)		-								
Sub-function 3 - (name)	-									
Insert measure/s description	-									
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description	-									
Sub-function 2 - (name)		-		-						
Insert measure/s description										
Sub-function 2 (suggest)					-					
Sub-function 3 - (name) Insert measure/s description	-									
Vôté 3 - voté name Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description	1									
mote measured description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)		-						-		
nsert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
nsert measure/s description										
Dub function 2 decirate										
Sub-function 2 _ (name)										
nsert measure/s description										
Sub-function 3 - (name)										
nsert measure/s description										
And so on for the rest of the Votes										
LUIA AA AH IAI ING IBM AI BIR AARA										

Description	Unit of measurement	2009/10	2010/11	2011/12	C	urrent Year 2012	113	2013/14 Mediu	m Term Revenue Framework	& Expenditure
2		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Entity 1 - (name of entity) Insert measure/s description										
Entity 2 - (name of entity) Insert measure/s description										
Eกไปy 3 - [name of eกไป)				· · · · · · · · · · · · · · · · · · ·						·

And so on for the rest of the Votes

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SAT represents all strategic responsibilities

3. Only include prior year comparative information for individual measures where relevant activity occurred in that year's

Insert measure/s description		
And so on for the rest of the Entities		

Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
 Only include prior year comparative information for individual measures where relevant activity occurred in that yearls

Strategic Objective	Goal	Goal Code		2009/10	2010/11	2011/12	C:	urrent Year 2012	113	2013/14 Medius	n Term Revenu Framework	e & Expenditure
R thousand		Out	Ref	Audited	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Preparation and submission of	To ensure effective planning	Α		Outcome	 - WIOOIIIO	Variouille	Dandar	DenZár	rotocat	EV IW IN	- 1 EV 141 13	+2 20 101 ID
the IDP report	process in line with prescribed legislations											
Institutional capacity	To ensure council has sufficient capacity to meet service delivery demands	В										
Human resource management	to ensure effective HR function	С										
Organisational Performance Management	To ensure implementation of the Performance Mnagement System	D				:						
Electricity	To ensure provision of electricity to 747 households	Е										
Roads	To ensure rehabilitation of Greylown CBD roads	F										
Housing	To facilitate completion of Matimatolo and Ntembisweni Housing schemes	G										
Waste Management	To provide efficient and ergular waste removal services	Н										
Public amenities	Ensure efficiency in management and maintenance of public amenities	1										
Improved public and private partnership	Establishment of a fully functional LED Forum	ı										
Improved economic growth	To review the LED and Tourism strategy and formulate a SMME Development and Support plan	К				:						
Poverty aleviation	To ensure poverty eliviation through establishment of interdepartmental (internal and external) partnerships	L										
compliznce with Business Act No 71 of 1991		M										
Public Participation	Foster participatory democracy through a caring, accessible and accountable service	N										
Budgeting and reporting	To ensure effective planning, execution and management of budgetary and reporting	D										
Asset Management	processes in line with prescribed To ensure regular update of assets register	Р										
Jmvoti Five year Spatial	Formulation of a five year Spatial		3			-						
	ATTACORDER OF BUILDING ACOU OROUNG		J									

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36

Strategic Objective	Goal	Goal Code	2009/10	2010/11	2011/12	С	urrent Year 2012	113	2013/14 Mediur	n Term Revenu Framework	e & Expenditur
		Code Ref	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
thousand Preparation and submission of	To ensure effective planning		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2013/14	+1 2014/15	+2 2015/16
the IDP report	process in line with prescribed legislations										
Institutional capacity	To ensure council has sufficient capacity to meet service delivery demands										
Human resource management	to ensure effective HR function										
Organisational Performance Management	To ensure implementation of the Performance Mnagement System										
Electricity	To ensure provision of electricity to 747 households										
Roads	To ensure rehabilitation of Greylown CBD roads										
Housing	To facilitate completion of Matimatolo and Ntembisweni Housing schemes										
Waste Management	To provide efficient and ergular waste removal services										
Public amenities	Ensure efficiency in management and maintenance of public amenities										
Improved public and private partnership	Establishment of a fully functional LED Forum										
Improved economic growth	To review the LED and Tourism strategy and formulate a SMME Development and Support plan										
Poverty aleviation	To ensure poverty eliviation through establishment of interdepartmental (internal and external) partnerships										
compliznce with Business Act No 71 of 1991											
Public Participation	Foster participatory democracy through a caring, accessible and accountable service										
Budgeting and reporting	To ensure effective planning, execution and management of budgetary and reporting										
Asset Management	processes in line with prescribed To ensure regular update of assets register										
Umvoti Five year Spatial Development Framework	Formulation of a five year Spatial Development Framework										
Allocations to other priorities											

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Cı	urrent Year 2012	113	2013/14 Mediu	n Term Revenue Framework	e & Expenditur
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Yea +2 2015/16
Preparation and submission of	To ensure effective planning											
the IDP report	process in line with prescribed legislations											
Institutional capacity	To ensure council has sufficient capacity to meet service delivery demands											
Human resource management	to ensure effective HR function											
Organisational Performance	To ensure implementation of the											
/lanagement	Performance Mnagement System											
Electricity	To ensure provision of electricity to 747 households											
Roads	To ensure rehabilitation of Greytown CBD roads											
Housing	To facilitate completion of Matimatolo and Ntembisweni											
	Housing schemes											
Waste Management	To provide efficient and ergular											
riaste management	waste removal services											
Public amenities	Ensure efficiency in management											
distribution	and maintenance of public amenities											
rnproved public and private	Establishment of a fully functional											
partnership	LED Forum											
Improved economic growth	To review the LED and Tourism strategy and formulate a SMME											
	Development and Support plan											
Poverty aleviation	To ensure poverty etimation through establishment of											
	interdepartmental (internal and											
complizace with Business Act No	external) partnerships To regulate and effectively											
71 of 1991	manage all traders withing Univoti iurisdiction											
Public Participation	Foster participatory democracy through a caring, accessible and											
	accountable service											
Budgeting and reporting	To ensure effective planning,											
	execution and management of											
	budgetary and reporting											
	processes in line with prescribed											
	legislations											
Asset Management	To ensure regular update of assets register											
Jmvoti Five year Spatial	Formulation of a five year Spatial											
Development Framework	Development Framework											
Allocations to other priorities			2									
,	al transfers and contributions)		1		_		_	_	_			

<sup>|</sup> Total Revenue (excluding capital transfers and contributions) 1 - References
1 Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

KZN245 Umvoti - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

		2009/10	2010/11	2011/12		Current Yea	er 2012/13		EV 100 14 MIOGINII	n Term Revenue Framework	w Exponditure
Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
ASSETS											
Call investment deposits Call deposits < 90 days		38 768	45 700	60.000	10.000	27.804	27 80.4		5 757		
Other current investments > 90 days		30 700	45 729	60 020	10 000	27 894	27 894		5 757		
Total Call investment deposits	2	38 768	45 729	60 020	10 000	27 894	27 894	_	5 757	_	_
·	•		40 120	00 020	10 000	21 004	2, 034	_	0.00	_	_
Consumer debtors		40.470	40.070								
Consumer debtors		18 172	19 673	21 670	18 500	22 500	22 500		23 000	24 000	25 000
Less: Provision for debt impairment  Fotal Consumer debtors	2	(3 154) 15 018	(3 330) 16 343	(3 080) 18 590	(6 806) 11 <b>694</b>	(5 920) 16 580	(5 920) 16 580		(8 920)	(12 420)	(16 220
	2	13 0 10	10 343	10 530	11034	16 360	10 300	_	14 080	11 580	8 780
Debt impairment provision											
Balance at the beginning of the year		8 135	3 154	3 330	6 306	3 080	3 080		5 920	8 920	12 420
Contributions to the provision		(4 981)	176	(251)	500	2 840	2 840		3 000	3 500	3 800
Bad debts written off		2.454	2 222	2.000	0.000	5 000	5 000		0.000	40.400	44.000
Salance at end of year		3 154	3 330	3 080	6 806	5 920	5 920	-	8 920	12 420	16 220
roperty, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		197 988	218 730	427 928	317 062	468 121	468 121		492 972	523 331	560 319
Leases recognised as PPE	3	** ***	455.555								
Less: Accumulated depreciation		92 556	108 992	43 182	148 569	64 400	64 400		85 651	108 013	131 45
otal Property, plant and equipment (PPE)	2	105 432	109 738	384 746	168 493	403 721	403 721	_	407 321	415 318	428 861
IABILITIES											
current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		107	125	82							
otal Current liabilities - Borrowing		107	125	82	_	-	-	_	-	-	_
rade and other payables											
Trade and other creditors		10 054	17 388	17 403	11 000	17 000	17 000		18 000	19 000	20 000
Unspent conditional transfers		5 657	5 401	14 210	10 000	14 000	14 000		15 000	15 000	15 000
VAT		209	3 401	717	10 000	14 000	14 000		13 000	15 000	15 000
otal Trade and other payables	2	15 920	22 789	32 331	21 000	31 000	31 000	_	33 000	34 000	35 000
lon current liabilities - Borrowing Borrowing	4										
Finance leases (including PPP asset element)	4	207	82								
otal Non current liabilities - Borrowing		207	82	_	_		_			_	
•		201	V.				- (			_	
rovisions - non-current							1				
Retirement benefits		6 791	6 791	6 791	6 791	6 791	6 791		6 791	6 791	6 791
List other major provision items Refuse landfill site rehabilitation											
Other		1 115	1 209	1 232	1 209	1 209	1 209		1 209	1 209	1.000
otal Provisions - non-current		7 906	8 000	8 023	8 000	8 000	8 000		8 000	6 000	1 209 8 000
		1 340	0 000	0.020	0 000	0 000	0 000	_		0 000	0 000
HANGES IN NET ASSETS											
ccumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		29 612	129 454	138 551	135 035	116 151	116 151		110 765	96 258	91 314
GRAP adjustments											
Restated balance		29 612	129 454	138 551	135 035	116 151	116 151	-	110 765	96 258	91 314
Surplus/(Deficit)		2 961	4 842	452	19 448	(17 486)	(17 486)	-	(26 607)	(17 044)	1 809
Appropriations to Reserves		(683)	(852)	(866)	(900)	(900)	(900)		(900)	(900)	(900
Transfers from Reserves											
Depreciation offsets		07.550	5 455	12 993		13 000	13 000		13 000	13 000	13 000
Other adjustments coumulated Surplus/(Deficit)	4	97 556	5 106	(34 979)	450.000	440 700	440 700		00.050		*****
ccumulated Surplus/(Deficit)	1	129 446	138 550	116 151	153 583	110 765	110 765	-	96 258	91 314	105 223
Housing Development Fund		8 631	9 475	10 330	11 175	12 000	12 000		12.000	14.000	45.00
Capital replacement		0 03 !	9 47 \$	10 330	11.11.2	12 000	12 000		13 000	14 000	15 000
Self-insurance											
Other reserves											
Revaluation		46 824	64 189	375 220	65 000	362 220	362 220		349 220	336 220	323 220
otal Reserves	2	55 455	73 664	385 550	76 175	374 220	374 220	_	362 220	350 220	338 220
OTAL COMMUNITY WEALTH/EQUITY	2	184 901	212 214	501 701	229 758	484 985	484 985	_	458 478	441 534	443 443

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services

KZN245 Umvoti - Table A9 Asset Management

Description	Ref	2009/10	2010/11	2011/12	Cur	rent Year 2012/	13	2013/14 Mediu	m Term Revenu Framework	e & Expenditure
R thousand		Audited	Audited	Audited	Original Budget	Adjusted	Full Year		Budget Year +1	
CAPITAL EXPENDITURE		Outcome	Outcome	Outcome		Budget	Forecast	2013/14	2014/15	2015/16
Total New Assets	1	_	_	_	-	-	_	_	_	_
Infrastructure - Road transport		-	-	-	-	_	-	-	_	-
Infrastructure - Electricity		-	-	-	-	-	_	-	_	-
Infrastructure - Water		-	_	-	-	-	-	-	-	-
Infrastructure - Sanitation Infrastructure - Other		_	-	_	-	-	-	-	-	-
Infrastructure - Other		_	_	_	-	-	-	-	_	-
Community		_	_	_	_	_	_	_	_	_
Heritage assets		_	_	_	]	_	_	_	_	_
Investment properties		_	_	_	_	_	_	_	_	
Other assets	6	_	_	_	-	_	_	_	_	
Agricultural Assets		-	~	_	-	-	-	-	-	_
Biological assets		-	-	-	-	-	-	-		-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	_	_	-	_	-	_	-	-
Infrastructure - Road transport		-	-	-	-	-	_	_	-	-
Infrastructure - Electricity		-	-	_	-	-	-	-	-	
Infrastructure - Water		-	-	_	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	_	-	-	-	-	-	-
Infrastructure - Other Infrastructure		_	_	_	_	-	-	-	-	-
Community		_	-	_	_	_	_	_	_	-
Heritage assets		_	_	_	]	_	_	I	-	_
Investment properties		_	_	_		_	_	]	_	_
Other assets	6	_	-	_	-	_	_	_	_	_
Agricultural Assets		-	-	-	-	~	-	-	_	_
Biological assets		-	-	-	-	_	-	-	-	-
Intangibles		-	-	-	-	-	_	-	_	-
Total Capital Expenditure	4									
Infrastructure - Road transport		_	-	_	-	_	_	-	_	_
Infrastructure - Electricity		-	-	_	-	-	_	-	_	-
Infrastructure - Water		- 1	-	_	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	_	-	-
Infrastructure		-	-	_	-	-	-	-	-	-
Community Heritage assets		-	_	-	-	-	-	-	-	-
Investment properties		_	_	_	- 0	-	_	-	_	-
Other assets		_	_	_		_	_			_
Agnoultural Assets		-	_	_	1 1	_	_	_	[ _	_
Biological assets		_	-	_	-	_	-	-	_	_
Intangibles		-	-	_	-	-	-	-	-	_
OTAL CAPITAL EXPENDITURE - Asset class	2	-		-			_	-	-	
SSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other Infrastructure										
Community		_	_	_	_		-	-	_	_
Heritage assets										
Investment properties		46 824	64 189	73 620	65 000	73 620	73 620	73 620	73 620	73 620
Other assets					*****	10020	10020	10000	10020	7.500,0
Agricultural Assets		-	_	-	-	- "	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		_			-				-	_
OTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	46 824	64 189	73 620	65 000	73 620	73 620	73 620	73 620	73 620
XPENDITURE OTHER ITEMS										
Depreciation & asset impairment		14 667	16 785	16 823	21 207	21 218	21 218	21 251	22 362	23 445
Repairs and Maintenance by Asset Class	3	-	-	- 1	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	_	-	-	-	-	-	-	-
Infrastructure - Water Infrastructure - Sanitation		-	-	_	-	-	_	_	-	-
Infrastructure - Other			-	_	_	-	-	_	-	_
Infrastructure		_	_			_	_	_		
Community		_	_	_	_	-	_	_	_	_
Heritage assets		_	_		_	_	-	-	_	_
Investment properties		_	_	-	-	_	_	_	-	_
Other assets	6, 7	-	_	-	-	-	-	_	-	_
OTAL EXPENDITURE OTHER ITEMS		14 667	16 785	16 823	21 207	21 218	21 218	21 251	22 362	23 445
enewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
enewal of Existing Assets as % of depreen"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
							1.11			

References

1 Detail of new assets provided in Table SA34a

2 Detail of renewal of existing assets provided in Table SA34b

3 Detail of Repairs and Maintenance by Asset Class provided in Table SA34c

4 Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5 Must reconcile to Budgeted Financial Position' (written down value)

6 Donated/contributed and assets funded by finance leases to be allocated to the respective category

KZN245 Umvoti - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2009/10	2010/11	2011/12		Current Yes	r 2012/13		2013/14 Mediun	n Term Revenue Framework	& Expenditure
thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
ash and investments available											
Cash/cash equivalents at the year end	1	40 233	48 360	64 315	12 563	28 894	28 894	64 315	6 757	(14 584)	(22 318
Other current investments > 90 days		_	2	(0)	(1 672)	_	-	(64 315)	-	_	·
Non current assets - investments	1	_	-	-	_	-	-	_	-	-	-
ash and investments available:		40 233	48 362	64 315	10 891	28 894	28 894	-	6 757	(14 584)	(22 316
polication of cash and investments											
Unspent conditional transfers		5 657	5 401	14 210	10 000	14 000	14 000	_	15 000	15 000	15 000
Unspent borrowing		_	_	_	_	_	_		_	_	_
Statutory requirements	2										
Other working capital requirements	3	(2 792)	(4 477)	(5 971)	(3 754)	(1 454)	(1 454)	_	4 078	7 539	11 290
Other provisions											
Long term investments committed	4	_	-	-	-	-	_	_	_	_	_
Reserves to be backed by cashfinvestments	5										
otal Application of cash and investments:		2 865	924	8 239	6 246	12 546	12 546	-	19 078	22 539	26 290
urplus(shortfall)		37 368	47 438	56 076	4 645	16 348	16 348	_	(12 321)	(37 123)	(48 608

KZN245 Umvoti - Table A7 Budgeted Cash Flows

Description	Ref	2009/10	2010/11	2011/12		Current Ye	ar 2012/13		2013/14 Mediur	n Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts							F				
Ratepayers and other		50 925	63 107	80 817	78 327	82 532	82 532		87 100	95 384	104 596
Government - operating	1	29 831	34 399	44 951	44 966	52 263	52 263		67 053	81 869	106 100
Government - capital	1	12 915	11 326	8 604	48 079	17 912	17 912		18 851	20 359	21 988
Interest		3 279	2 939	3 261	2 700	2 700	2 700		2 700	2 970	3 119
Dividends											
Payments											
Suppliers and employees		(85 088)	(82 597)	(109 405)	(130 327)	(150 847)	(150 847)		(172 990)	(191 564)	(206 549)
Finance charges		(24)	(41)	(23)							
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		11 838	29 133	26 206	43 745	4 560	4 560	-	2 714	9 018	29 254
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		85	91								
Decrease (Increase) in non-current debtors		19	27	34							
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets		(24 073)	(21 096)	(12 299)	(72 000)	(40 193)	(40 193)		(24 851)	(30 359)	(36 988)
NET CASH FROMI(USED) INVESTING ACTIVITIES		(23 969)	(20 978)	(12 265)	(72 000)	(40 193)	(40 193)	_	(24 851)		(36 988)
CASH FLOWS FROM FINANCING ACTIVITIES		. ,	, ,	,,		(,	(,		(2.11.)	(,	(**************************************
Receipts											
Short term toans											
Borrowing long term/refinancing		214	tannal	4000							
Increase (decrease) in consumer deposits		314 155	(108) 80	(125)							
Payments		100	80	139		212	212				
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		400	1001	4.1			4.45				
HET CASH PROMUÇUSED) PINANCING ACTIVITIES		469	(28)	14	-	212	212	-	-	-	-
NET INCREASE! (DECREASE) IN CASH HELD		(11 662)	8 127	15 955	(28 255)	(35 421)	(35 421)	-	(22 137)	(21 341)	(7 734)
Cash/cash equivalents at the year begin:	2	51 895	40 233	48 360	40 818	64 315	64 315	64 315	28 894	6 757	(14 584)
Cash/cash equivalents at the year end:	2	40 233	48 360	64 315	12 563	28 894	28 894	64 315	6 757	(14 584)	(22 318)

References
1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

KZN245 Umvoti - Table A6 Budgeted Financial Position

Description	Ref	2009/10	2010/11	2011/12		Current Yes	er 2012/13		2013/14 Medium	Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
ASSETS											
Current assets											
Cash		1 465	2 633	4 295	891	1 000	1 000		1 000		
Call investment deposits	1	38 768	45 729	60 020	10 000	27 894	27 894	-	5 757	-	_
Consumer debtors	1	15 018	16 343	18 590	11 694	16 580	16 580	_	14 080	11 580	8 780
Other debiors		2 373	5 478	1 807	3 000	1 800	1 800				
Current portion of long-term receivables		21	24	31	20	20	20				
Inventory	2	1 312	1 254	1 354	1 800	1 500	1 500				
Total current assets		58 957	71 461	86 097	27 405	48 794	48 794	-	20 837	11 580	8 780
Non current assets											
Long-term receivables Investments		62	34		60	50	50				
Investment property Investment in Associate		46 824	64 189	73 620	65 000	73 620	73 620		73 620	73 620	73 620
Property, plant and equipment Agricultural Biological Intangible Other non-current assets	3	105 432	109 738	384 746	168 493	403 721	403 721		407 321	415 318	428 861
Total non current assets	1	152 318	173 961	458 366	233 553	477 391	477 391		480 941	400.000	500 101
TOTAL ASSETS	1	211 275	245 422	544 463	260 958	526 185	526 185	_	501 778	488 938 500 518	502 481 511 261
LIABILITIES											
Current liabilities											
Bank overdraft	1									14 584	22 318
Волоwing	4	107	125	82	_	_	_	_	_	-	
Consumer deposits		1 769	1 849	1 988	2 200	2 200	2 200		2 300	2 400	2 500
Trade and other payables	4	15 920	22 789	32 331	21 000	31 000	31 000		33 000	34 000	35 000
Provisions		456	362	339	2,444	0.000	01000		1	54000	33 000
Total current liabilities		18 252	25 125	34 740	23 200	33 200	33 200	_	35 300	50 984	59 818
Non current liabilities											
Borrowing		207	82	_	_	_	_	-		_	
Provisions		7 906	8 000	8 023	8 000	8 000	8 000	_	8 000	8 000	8 000
Total non current liabilities		8 113	8 082	8 023	8 000	8 000	B 000	_	8 000	8 000	8 000
TOTAL LIABILITIES	1	26 365	33 207	42 762	31 200	41 200	41 200	_	43 300	58 984	67 818
NET ASSETS	5	184 910	212 215	501 701	229 758	484 985	484 985	_	458 478	441 534	443 443
COMMUNITY WEALTH/EQUITY						9					
Accumulated Surplus/(Deficit)		129 455	138 551	116 151	153 583	110 765	110 765		96 258	91 314	105 223
Reserves	4	55 455	73 664	385 550	76 175	374 220	374 220		362 220	350 220	
Minorities' interests	7	55 455	12 004	303 330	10 113	314 220	314 220	_	302 220	330 220	338 220
TOTAL COMMUNITY WEALTH/EQUITY	5	184 910	212 215	501 701	229 758	484 985	484 985	_	458 478	441 534	443 443

References
1 Detail to be provided in Table SA3

<sup>2.</sup> Include completed low cost housing to be transferred to beneficiaries within 12 months

<sup>3</sup> Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)

<sup>4.</sup> Detail to be provided in Table SA3. Includes reserves to be funded by statute. 5. Net assets must balance with Total Community Wealth/Equity.

© N245 Umvoti - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2009/10	2010/11	2011/12		Current Year 2012/13	ır 2012/13		2013/14 Mediu	2013/14 Medium Term Revenue & Expenditure Framework	& Expenditure
trousand:	F	Audited	Audited	Audited	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 Budget Year +2 2014/15 2015/16	Budget Year +2 2015/16
is ital expenditure - Municipal Vote  Au ti-year expenditure appropriation  Aote 1 - EXECUTIVE AND COUNCIL  1 - AAYOR AND COUNCIL  2 - AUNICIPAL MANAGER	N	1	1	1	-		ı	1			
/ote 2 - BUDGET AND TREASURY OFFICE 1 - JOT REQUIRED 2 ROPERTY SERVICES		1	1	1	1		1	ı			1 ()   ( )   ( )
/ole 3 - PLANNING AND DEVELOPMENT 1 - 10T REQUIRED		1	1	1	1	1	t.	1			1 1 1 1 1 1 1 1 1 1 1
Ate 4 - HEALTH			'	1				1			1 1 1 1 1 1 1 1 1 1

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/ote 5 - COMMUNITY AND SOCIAL >1 - IBRARIES AND ARCHIVES >2 - AUSEUMS AND ART GALARIES >3 - THER COMMUNITY HALLS AND FACILITIES >4 - : EMETERIES >5   ROPERTY SERVICES	/ote ö - HOUSING . i . JOT REQUIRED	/ote 7. PUBLIC SAFETY '1. 'OLICE '7. IRE	/ole 8 - SPORT AND RECREATION	foie 9 - ENVIRONMENTAL PROTECTION • ^ = -iODIVERSITY AND LANDSCAPE

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oie iO-WASTE MANAGEMENT 0 I NOT REQUIRED	/ote 11 - ROAD TRANSPORT 1 1 ROADS 12 EHICLE LICE:VCING AND TESTING	ote 12 - ELECTRICITY 2 1 ELECTRICITY DISTRIBUTION 2 2 STREFT LIGHTING	/ote 13 · OTHER 3 1 ORESTRY

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/ote 15 · [NAME OF VOTE 15] 5 1 (Name of sub-vote)

/ote 14 - CORPORATE SERVICES
4 i PROPERTY SERVICES
4 2 OTHER ADMIN

la vital multi-year expenditure sub-total

KZN245 Umvoti - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2009/10	2010/11	2011/12		Current Ye	ar 2012/13		2013/14 Mediu	m Term Revenue Framework	& Expenditure
R (housand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year 1 2015/16
Capital expenditure - Vote Multi-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL	2	_	_	_	_		_	_	_		_
Vote 2 - BUDGET AND TREASURY OFFICE		_	_	_			_	_			
Vote 3 - PLANNING AND DEVELOPMENT		_	_	_			_ [	_			
Vote 4 - HEALTH			_	_	_			-			
Vote 5 - COMMUNITY AND SOCIAL						_	_ [	_			
Vote 6 - HOUSING				_			_ [	_			
Vote 7 - PUBLIC SAFETY				_				_			
Vote 8 - SPORT AND RECREATION				_	_	_	_ [	_			_
Vote 9 - ENVIRONMENTAL PROTECTION		_		_	I .	_	-	_	Ī	_	_
Vote 10 - WASTE MANAGEMENT		_	_	_	I [		_ [	_			
Vote 11 - ROAD TRANSPORT				_	I .		_ [	_			_
Vote 12 - ELECTRICITY				_	I .	Ţ.,	_ [ ]	_		_	
Vote 13 - OTHER			_	_	_	-		_	_	_	_
Vote 14 - CORPORATE SERVICES		-	_		_		Į.			-	-
		_	-	_	_	-	-	-	_	_	_
Vote 15 - [NAME OF VOTE 15] Capital multi-year expenditure sub-total	7	_	-	_	:	-		_	_	-	_
Capital multi-year expellunule sub-total		_	_	-	_	-	-	-	_	-	_
Single-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		44	1	443	136	645	145	-	655	-	-
Vote 2 - BUDGET AND TREASURY OFFICE		219	75	683	435	74	54	_	182	4 000	50
Vote 3 - PLANNING AND DEVELOPMENT		1 316	-	-	-	10	10	_	-	_	_
Vote 4 - HEALTH		2	_	_	-	- 1	-	-	-	_	_
Vote 5 - COMMUNITY AND SOCIAL		600	1 313	51	6 622	10 303	10 134	_	649	_	
Vote 6 - HOUSING		1 327	-	_	_	_	_	_	_	_	_
Vote 7 - PUBLIC SAFETY		_	84	31	690	995	800	_	2 726	400	400
Vote 8 - SPORT AND RECREATION		525		1 515	2 630	2 405	1 433	_	2 100	2 100	100
Vote 9 - ENVIRONMENTAL PROTECTION		_		-		_		_			_
Vote 10 - WASTE MANAGEMENT		132	175	595	1 650	800	500	_			_
Vote 11 - ROAD TRANSPORT		17 124	16 368	7 824	22 663	31 713	27 000	_	18 028	12 928	
Vote 12 - ELECTRICITY		1 955	2 663	1 154	12 800	1 750	1 478	_	4 950	8 100	40
Vote 13 - OTHER		1 355	2 003		12 000	1 120	1410			0 100	
				-			400	***	-	-	-
Vote 14 - CORPORATE SERVICES		436	417	12	403	526	488	-	363	-	-
Vote 15 - [NAME OF VOTE 15]		-	-		-	-		_	-	-	_
Capital single-year expenditure sub-total Total Capital Expenditure - Vote		23 680 23 680	21 098 21 096	12 309 12 309	48 109 48 109	49 221 49 221	42 043 42 043		29 853 29 853	27 528 27 528	590 590
Capital Expenditure - Standard											
Governance and administration			- 1	_	_	_	_	_	_		~
Executive and council											
Budget and treasury office											
Corporate services											
Community and public safety		-	_	_	_		_		_		_
Community and social services							-				
Sport and recreation											
Public safety											
Housing											
Health											
Economic and environmental services		-	-	_			-	-	_	-	_
Planning and development											
Road transport											
Environmental protection											
Trading services		-	-	-	-	-	-	-	-	-	-
Electricity											
Water											
Waste water management											
Waste management					1						
Other Fotal Capital Expenditure - Standard	3	_	_ 1	_	_		_	_			
funded by:											
National Government											
Provincial Government					1//				7//		
District Municipality											
Other transfers and grants							-				
Transfers recognised - capital	4	-	-	-	- //		-	-	_	-	-
Public contributions & donations	5										
Borrowing	6										
Internally generated funds											
otal Capital Funding	7	-	-	-	-	-	-		_	_	

- 1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- 2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- 3. Capital expenditure by standard classification must reconcile to the appropriations by vote
- 4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
- 5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
- 6. Include finance leases and PPP capital funding component of unitary payment total borrowing/repayments to reconcile to changes in Table SA17
- 7. Total Capital Funding must balance with Total Capital Expenditure
- 8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

(revenue and expenditure)	
Igeted Financial Performance	
KZN245 Umvoti - Table A4 Bud	

	Description	Ref	2009/10	2010/11	2011/12		Current Year 2012/13	r 2012/13		2013/14 Mediu	2013/14 Medium Term Revenue & Expenditure Framework	Expenditure
Control of the cont	Rthousand	1	Audited	Audited	Audited	Original Budget	Adjusted Budget	Full Year	Pre-zudit	Budget Year 2013/14	Budget Year +1 E	udget Year +2 2015/16
Collection changes         2         1008         11564         1079         1670         1860         -         20.461         22.064           Collection changes         2         20.276         3.4013         4.23         4.23         4.683         4.683         4.683         -         20.461         22.064           Trevenue         2         2.0276         3.4013         4.23         4.23         4.683 <t< td=""><td>Revenue By Source</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Revenue By Source											
Confection charges   2	Property rates	2	21 028	13 564	13 799	16 178	18 850	18 850	ì	20 461	22 098	23 866
Trevenue 2 28 775 34 013 4C 413 4C 52 66 83 47 48 83 47 47 4	Property rates - penalties & collection charges		1 085	1 180	1251	1 300	1 300	1 300		1330		1 551
Thronoune 2 — — — — — — — — — — — — — — — — — —	Service charges - electricity revenue	5	28 276	34 013	42 433	48 235	48 893	48 893	1	52 291		63 272
Comparison   Com	Service charges - water revenue	2	1	1	1	1	1	1	1	1	1	ı
return 2 4359 4726 5520 5569 5465 546 - 5770 6599  promert 2 227 2596 2599 2690 5999 540 5999 5999  promert 2 227 2599 2599 2699 2699 2699 2699 3002 3002 3009  gleblers 1569 2007 1591 2009 2700 2700 2700 2700 2700 2700 2700	Service charges - sanitation revenue	2	ı	ı	1	1	1	1	1	1	1	,
189   317   2599   2 5819   2 5899   2 5890	Service charges - refuse revenue	2	4 359	4726	5 290	5 529	5 486	5 486	1	5 790		7 006
1	Service charges - other		189	317	563	407	683	883		872		1 055
1	Rental of facilities and equipment		2 827	2 998	2 619	2 979	2 880	2 880		3 032		3 472
192   157   154   167   163	Interest earned - external investments		3 279	2 939	3 261	2 700	2 700	2 700		2 700		3 119
1566   2071   1914   2002   1963   1963   1963   2045   2260   2071   1914   2002   1963	Interest earned - outstanding debtors		192	157	154	167	163	163		183		211
rational 2.0 (2.0 (2.0 (2.0 (2.0 (2.0 (2.0 (2.0	Dividends received											
1556   2071   1914   2002   1953	Fines		434	325	491	404	804	804		804		973
Straight   Straight	Licences and permits		1 656	2 071	1914	2 002	1 963	1 963		2 045	2	2 475
Secretary   Secr	Agency services		817	925	970	1016	1 082	1 082		1110		1343
2 6 326 2 801 841 111 119 119 119 119 119 119 119 119 1	Transfers recognised - operational		32 622	34 788	44 951	44 966	52 263	52 263		67 053		106 100
pital transfers and 105 177 100 895 118 737 125 993 137 595 197 595 - 157 853 181 223	Other revenue	2	8 326	2 801	841	111	119	119	1	171		209
pital transfers and 105 177 100 895 118 737 125 993 137 595 137 595 137 595 1 18 622	Gains on disposal of PPE		18	91			506	508		10		12
s         2         22 892         29 810         37 339         45 842         41 459         41 459         41 459         6 272         6 893         63 180           mment         2         2 28 810         37 339         45 842         41 459         41 459         - 5971         5 971         6 822         6 893         65 180         3 480         6 893         6 893         6 893         6 893         6 893         6 893         6 893         6 893         8 683         6 893         8 863 <t< td=""><td>Total Revenue (excluding capital transfers and</td><td></td><td>105 177</td><td>100 895</td><td>118 737</td><td>125 993</td><td>137 595</td><td>137 595</td><td>1</td><td>157 853</td><td>Ĺ</td><td>214 663</td></t<>	Total Revenue (excluding capital transfers and		105 177	100 895	118 737	125 993	137 595	137 595	1	157 853	Ĺ	214 663
s         2         22,582         29,810         37,339         45,842         41,459         41,459         -         58,853         63,180           ment         2         43,48         43,16         46,68         5,856         5,971         6,272         6,692           ment         2         14,667         16,785         16,882         21,207         21,218         21,218         21,218         21,218         21,218         21,251         22,362           2         18,640         22,479         29,004         40,000         34,000         -         37,000         39,960           8         11,281         10,682         11,392         11,093         24,654         24,654         -         21,251         22,362           4,5         35,77         20,892         23,11         1810         1810         -         1810         2,165         39,960           4,5         35,57         20,699         125,861         172,994         172,994         172,994         -         203,311         218,625           10 124         10,937         8,694         456,799         173,994         173,994         173,994         173,994         173,994         173,994	contributions)											
s         2         22 882         29 810         37 339         45 842         44 459         44 459         44 459         44 459         45 868         53 180         65 889         63 180           ment         2         4 348         4 316         468         5 858         5 971         5 971         5 971         5 971         6 692         7 689         6 692         7 689<	Expenditure By Type											
s         4 448         4 316         4 688         5 856         5 971         5 971         6 8272         6 692           ment         2         3 437         6 18         9         3 090         2 840         2 840         2 1207         2 1216         2 1216         2 1251         2 23 362           2         14 667         16 785         16 785         17 207         2 1216         -         2 1251         2 23 362           2         18 640         22 479         29 004         40 000         34 000         34 000         -         2 1261         -         2 1251         2 23 362           1 12 81         10 82         11 938         6 839         24 654         24 654         -         2 28 913         31 342           1 534         1 390         1 103         2 311         1 810         1 810         -         1 910         2 28 91           4 5         3 517         2 0 699         2 5 961         2 9 476         4 10 43         4 10 43         -         2 28 91         2 2 8 91           1 1 1 2 340         1 0 524         1 6 529         2 6 53 40         4 10 43         4 10 43         -         2 2 8 9 33 31         2 18 529	Employee related costs	5	22 892	29 810	37 339		41 459	41 459	1	58 893	_	67 592
2	Remuneration of councillors	<	4 348	4316	4 668		5 971	5 971		6 272		7 141
1281   10 862   11 938   6 839   24 654   2 12 18   2 2 362   2 18 640   2 2 479   2 9 004   40 000   34 000   34 000   3 9 000   3 9 9 0   3 9 9 0	Uebi impairment	n (	3 43/	919	50 00		2 840	2840		3.180		3 848
2 18 640 22 479 29 004 40 000 34 000 34 000 39 900 30 90 30 311 31342 30 31342 313	Depreciation & asset impairment	7	14 66/	c8/ 9L	16 623		21 218	21 218	1	21 251	22 362	23 445
11 281   10 862   11 938   6 839   24 654   24 654   -	Finance charges	c	10 5.40	22 475	52		24,000	000 82		000 20		7000
11 281   10 862   11 938   6 839   24 654   24 654   2 654   2 6 913   31 342     1534   1390   1103   2 311   1810   1810   1810   2 063     1534   1390   1103   2 311   1810   1810   2 063     112 340   106 990   126 889   154 624   172 994	Other materials	V 40	040 01	614-77	100 £7	40 000	24 000	34 000	•	34 000		45 200
4, 5 35 517 20 869 25 961 29 476 41043 41043 - 1910 2 063 49 529 476 41043 41043 - 41043 - 41043 41043 - 45 692 49 529 49 529 476 41043 41043 - 41043 - 41043 - 41043 41043 - 41044 - 41043 - 41044 -	Contracted services		11 281	10 862	11 938	6 839	24654	24 654	1	28 913		33 849
4, 5 35 517 20 689 25 981 29 478 41043 41043 - 45 892 49 529  112 340 106 990 126 889 154 624 172 994 172 994 20 3311 218 626  112 340 106 990 126 889 154 624 172 994 172 994 20 3311 218 626  10 124 10 937 8 604 48 079 17 912 17 912 17 912 18 851 20 359  114 851 20 359  115 468 (17 486) (17 486) (17 486) (17 486) (17 486) (17 044)  12 961 4 8 42 452 452 454 (17 486) (17 486) (17 486) (17 486) (17 486) (17 667) (17 044)	Transfers and grants		1 534	1 390	1 103	2311	1810	1810	1	1910		2 228
112 340	Other expenditure	4, 5	35 517	20 689	25 981	29 478	41 043	41 043	1	45 892		53 539
112340   106 990   126 689   154 624   172 995   192 426   172 985   192 426   172 995   192 426   172 995   192 426   172 985   192 426   172 994   172 985   192 426   172 994   172 985   192 426   172 985   192 426   172 985   192 426   172 985   192 426   172 985   192 426   172 985   192 426   172 985   192 426   172 985   192 426   172 985   192 426   172 985   192 426   172 985   172 9	Loss on disposal of PPE					ĺ						
(7 163)         (6 095)         (8 152)         (28 631)         (35 396)         -         (45 458)         (37 403)           capital         6         -	Total Expenditure		112 340	106 990	126 889	154 624	172 994	172 994	1	203 311		234 842
transfers & 2 961 4 842 452 19 448 (17 486) (17 486) - (26 607) (17 044)  to municipality 7 2 961 4 842 452 19 448 (17 486) (17 486) - (26 607) (17 044)  18 851 20 359  18 604 48 612 19 6148 (17 486) - (26 607) (17 044)  19 607 (17 044) - (26 607) (17 044)	Surplus/(Deficit)		(7 163)	(90 9)	(8 152)		(35 398)	(32 338)		(45 458)		(20 179)
transfers & 2 961 4 842 452 19 448 (17 486) (17 486)	Transfers recognised - capital		10 124	10 937	8 604	48 079	17 912	17 912		18 851		21 988
transfers & 2 961 4 842 452 19 448 (17 486) (17 486) - (26 607) (17 044)  nn  2 961 4 842 452 19 448 (17 486) (17 486) - (26 607) (17 044)  10 municipality 7 2 961 4 842 452 19 448 (17 486) - (26 607) (17 044)  10 048	Contributions recognised - capital	0	1	8	•	1	1	1	1	1	t	1
to municipality 7 2 961 4 8 42 452 19 448 (17 486) - (26 607) (17 044) (17 044) 7 2 961 4 8 42 452 19 448 (17 486) - (26 607) (17 044) - (26 607) (17 044) (	Surplust(Deficit) after capital transfers &		2 961	4 842	452	19 448	(17 486)	(17 486)		(26 607)		1 809
to municipality 7 2 961 4 8 42 452 19 448 (17 486) (17 486) - (26 607) (17 044) (17 044) 7 2 961 4 8 452 452 19 448 (17 486) - (26 607) (17 044) (17 044) 7 2 961 4 8 452 452 452 452 452 452 452 452 452 452	Contributions											Ì
to municipality 2 961 4 842 452 19 448 (17 486) (17 486) - (26 607) (17 044)	Surplus(Deficit) after taxation		2 961	4 842	452	19 448	(17 486)	(17 486)	•	(26 607)		1 809
1 8550Clale (17 A66) - 106 A7 A82 A82 A82 A82 A82 A82 A82 A82 A82 A82	Amburable to minonies Surplust(Deficit) attributable to municipality	1	2 961	4 842	452	19 448	(17 486)	(17 486)	1	(26 607)		1 809
	Share of surplus/ (deficit) of associate Surplus/(Deficit) for the year	,	2 964	4 842	459	49 AAR	(47 486)	(47 486)		126 607		4 800

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

2. Previously facescibled as Dad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

3. Previously exceptible as Dad or doubtful debts' - amounts shown under repairs and maintenance should be allocated back to the originating expenditure group/filem, e.g. employee costs

4. Expenditure type components previously sthown under repairs and maintenance teletisted in Table A9 and Table SA34c

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development, e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method

KZN245 Umvoti - Table A7 Budgeted Cash Flows

Description	Ref	2009/10	2010/11	2011/12		Current Yes	ar 2012/13		2013/14 Medium	n Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES								-			
Receipts											
Ratepayers and other		50 925	63 107	80 817	78 327	82 532	82 532		87 100	95 384	104 598
Government - operating	1	29 831	34 399	44 951	44 966	52 263	52 263		67 053	81 869	106 100
Government - capital	1	12 915	11 326	8 604	48 079	17 912	17 912		18 851	20 359	21 988
Interest		3 279	2 939	3 261	2 700	2 700	2 700		2 700	2 970	3 119
Dividends											
Payments											
Suppliers and employees		(85 088)	(82 597)	(109 405)	(130 327)	(150 847)	(150 847)		(172 990)	(191 564)	(206 549)
Finance charges		(24)	(41)	(23)							
Transfers and Grants	1										
NET CASH FROM!(USED) OPERATING ACTIVITIES		11 838	29 133	28 206	43 745	4 560	4 560	-	2 714	9 018	29 254
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		85	91								
Decrease (Increase) in non-current debtors		19	27	34							
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets		(24 073)	(21 096)	(12 299)	(72 000)	(40 193)	(40 193)		(24 851)	(30 359)	(36 988)
NET CASH FROM!(USED) INVESTING ACTIVITIES		(23 969)	(20 978)	(12 265)	(72 000)	(40 193)	(40 193)	_	(24 851)		(36 988)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing		314	(108)	(125)							
Increase (decrease) in consumer deposits		155	80	139		212	212				
Payments		100	00	133		212	212				
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		469	(28)	14	_ 1	212	212	_	_		
NET INCREASE! (DECREASE) IN CASH HELD		(11 662)	8 127	15 955	(28 255)	(35 421)	(35 421)	-	(22 137)	, ,	(7 734)
Cash/cash equivalents at the year begin:	2	51 895	40 233	48 360	40 818	64 315	64 315	64 315		6 757	(14 584)
Cash/cash equivalents at the year end.	2	40 233	48 360	64 315	12 563	28 894	28 894	64 315	6 757	(14 584)	(22 318)

References
1 Local/District municipalities to include transfers from/to District/Local Municipalities
2 Cash equivalents includes investments with maturities of 3 months or less

1 ZN2.15 Umvoti - Supporting Table SA37 Projects delayed from previous financial year/s	37 Projects del	layed from previous fin	ancial year/s								
Aunicipal VotelCapital project F thou vand	Ref.	Project name	Project number	Asset Class	Asset Sub-Class	GPS co-ordinates	Previous target year to complete	Current Year 2012/13 Original Full Yea Budget Forecas	 2013/14 Medium Term Revenue & Expenditure Framework Budget Year Budget Year 2013/14 +1 2014/15 +2 2015/16	Framework Budget Year +1 2014/15	Expenditure 3udget Year +2 2015/16
F trent municipality: List if capital projects irouped by Municipal Vote	, so			Examples	Exemples						
Entitie List Toppital projects wouped by Municipal Entity	à.										
Estity Hame Proyect name											

1 - Never est but planned completion dates in current year that have been re-budgeted in the MTREF if Refe. MFMA s.30.

- As p - Table SA34.

Audited Current Year 201219 Outcome Full Year 201102 Forecart	Prior year outcomes	201314 Medium Term Revenue & Expenditure framework	Project information
is grouped by false;	Total Project Estimate Audited Outcome 2011/12	Budgel Year Budgel Year +1 2014H5 +2 2015H6	Ward location tenewal
plits expenditure  1  1  1  1  1  1  1  1  1  1  1  1  1			
pital expanditure  Topical property  Topical B  Topical			
pital expanditure 1 reject A reject B ty project B			
pleté expenditure 1 superé propert by Enity typet A by pojet IB			
pital expanditure 1 superity prouped by Enky typect A by project B			
pital expanditure  Aptiel proyects grouped by Enky  roject A  Ny project B			
roject A  roject A  roject B  ry poject B			
roject A. By project B. By project B.			
repect A Ny project B Ny project B			
ky project B			
1 1	11	1 1	

1 Sust reconcile with England Expenditure
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KZN245 Umvoti - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2013/14 Mediu	m Term Revenue Framework	& Expenditure		Fore	casts	
R thousand		Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Present value
Capital expenditure	1							
Vote 1 - EXECUTIVE AND COUNCIL		655		-				
Vote 2 - BUDGET AND TREASURY OFFICE		182	4 000	50				
Vote 3 - PLANNING AND DEVELOPMENT		_	-	-				
Vote 4 - HEALTH		_	-	-				
Vote 5 - COMMUNITY AND SOCIAL		649	_	-				
Vote 6 - HOUSING	1	-	-	-				
Vote 7 - PUBLIC SAFETY	-	2 726	400	400				
Vote 8 - SPORT AND RECREATION		2 100	2 100	100				
Vote 9 - ENVIRONMENTAL PROTECTION		_	-	-				
Vote 10 - WASTE MANAGEMENT		40.000	-	-				-
Vote 11 - ROAD TRANSPORT		18 028	12 928	-				
Vote 12 - ELECTRICITY		4 950	8 100	40				
Vote 13 - OTHER		_	_	-				
Vote 14 - CORPORATE SERVICES		363	-	-				
Vote 15 - [NAME OF VOTE 15]		_	_	- [				
List entity summary if applicable				200				
Total Capital Expenditure		29 653	27 528	590	-		-	-
Future operational costs by vote	2	 						Į
Vote 1 - EXECUTIVE AND COUNCIL								
Vote 2 - BUDGET AND TREASURY OFFICE								
Vote 3 - PLANNING AND DEVELOPMENT								
Vote 4 - HEALTH								
Vote 5 - COMMUNITY AND SOCIAL								
Vote 6 - HOUSING								
Vote 7 - PUBLIC SAFETY								
Vote 8 - SPORT AND RECREATION								
Vote 9 - ENVIRONMENTAL PROTECTION								
Vote 10 - WASTE MANAGEMENT								
Vote 11 - ROAD TRANSPORT								
Vote 12 - ELECTRICITY	Į							7
Vote 13 - OTHER								
Vote 14 - CORPORATE SERVICES			17					
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		-	- 1	-	-	-	-	-
Future revenue by source	3							
Property rates	, i							
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue			_	-	-	_		-
Net Financial Implications		29 653	27 528	590	-	_	_	_

### References

- 1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
- 2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
- 3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

KZN245 Umvoti - Supporting Table SA34d Depreciation by asset class

Description	Ref	2009/10	2010/11	2011/12	Cu	rrent Year 2012/	13
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
Depreciation by Asset Class/Sub-class							
nfrastructure		_	-	_	-	_	
Infrastructure - Road transport		_	_	_ [	_	_	
Roads, Pavements & Bridges							
Storm water							
Infrastructure - Electricity		_	-	-	_	_	
Generation							
Transmission & Reticulation							
Street Lighting							
Infrastructure - Water		_	_	-	-	_	
Dams & Reservoirs							
Water purification							
Reticulation							
Infrastructure - Sanitation		_		_	_	_	
Reticulation							
Sewerage purification				Ì			
Infrastructure - Other		_	_	_	_	_	
Waste Management							
Transportation	2						
Gas	٤						
Other	3						
00/61	0						
Community		_	_	-	_	_	
Parks & gardens							
Sportsfields & stadia							
Swimming pools							
Community halls Libraries							
Recreational facilities							
Fire, safety & emergency							
Security and policing							
Buses	7						
Clinics							
Museums & Art Galleries							
Cemeteries Social rental housing	8						
Other	· ·						
leritage assets		-	-	-	_		
Buildings	^						
Other	9						
nvestment properties		_	_	_	_	_	
Housing development		-		-			
Other							
Other assets		-	-	-	-		
General vehicles	40						
Specialised vehicles Plant & equipment	10	_	-	-	_	_	

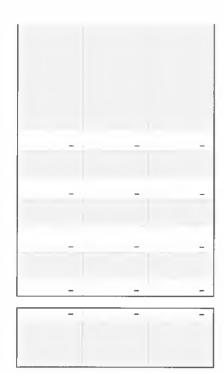
Furniture and other office equipment Abattors Markets Civic Land and Buildings Other Buildings Other Land Surplus Assets - (Investment or Inventory) Other							
Agricultural assets List sub-class			-				
Biological assets List sub-class		-	-	-	-	-	-
Intangibles Computers - software & programming Other (list sub-class)		-		-	-	-	-
Total Depreciation	1	_		-	-	-	_
Specialised vehicles Refuse Fire Conservancy Ambulances				-		-	-

#### References

- 1 Depreciation based on write down values. Not including Depreciation resulting from revaluation
- 2. Airports, Car Parks, Bus Terminals and Taxi Ranks
- 3. For example technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- 4. Work-in-progress/under construction to be budgeted under the respective item
- 5. Infrastructure includes "land and buildings required" by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- ${\it 6. Donated/contributed \& leased assets to be included within the respective sub-class}$
- 7. Busses used to provide a service to the community
- 8. Not municipal contributions to the 'top structure' being built using the housing subsidies
- 9. Statues art collections, medals etc.
- 10. Ambulances, fire engines, refuse vehicles but not vehicles that would normally be classified as 'Plant and equipment'

Check (14 667) (16 785) (16 823) (21 207) (21 218) (21 218)

Budget Year	Framework Budget Year +1	Budget Year +2
2013/14	2014/15	2015/16
-	-	-
-	_	-
-	-	-
-	_	_
_	_	_
_	_	_
_	-	_
_	_	_
-		_
-	-	-
_		_



(21 251) (22 362) (23 445)

KZN245 Umvoti - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2009/10	2010/11	2011/12	Cu	rrent Year 2012/1	3
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
depairs and maintenance expenditure by Ass	et Class/Sub-c					******	10100
nfrastructure		-	-	-	-	_	
Infrastructure - Road transport		_	-	-	-	_	
Roads, Pavements & Bridges							
Storm water							
Infrastructure - Electricity		-	-	-	_	_	
Generation							
Transmission & Reticulation							
Street Lighting							
Infrastructure - Water		_	_	-	-	-	
Dams & Reservoirs							
Water purification							
Reticulation							
Infrastructure - Sanitation		_		-	_	_	
Reticulation							
Sewerage purification							
Infrastructure - Other		_	_	_	_	_	
Waste Management							
Transportation	2						
Gas	_						
Other	3						
Parks & gardens Sportsfields & stadia Swimming pools Community halls Libraries Recreational facilities Fire, safety & emergency Security and policing Buses Clinics Museums & Art Galleries Cemeteries Social rental housing Other	7						
eritage assets		-	_	-	_		
Buildings Other	9						
ivestment properties		_	_	_	_	_	
Housing development Other				_			
ther assets		-	_	_	_	_	
General vehicles							
Specialised vehicles	10	_	_	-	-	-	
Plant & equipment							

Furniture and other office equipment Abattors Markets Civic Land and Buildings Other Buildings Other Land Surplus Assets - (Investment or Inventory)							
Other							
Agricultural assets		-		_	-	_	-
List sub-class							
Biological assets		_	_	_	_	_	_
List sub-class							
Intangibles  Computers - software & programming  Other (list sub-place)		-	-	-	-	-	-
Other (list sub-class)  Total Repairs and Maintenance Expenditure	1	_		_	_	-	_
Specialised vehicles Refuse Fire Conservancy		-	-	-	_		-
Ambulances							
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as % Operating Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

## References

- 1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
- 2. Airports, Car Parks, Bus Terminals and Taxi Ranks
- 3. For example technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- 4. Work-in-progress/under construction to be budgeted under the respective item
- 5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- 6. Donated/contributed & leased assets to be included within the respective sub-class
- 7 Busses used to provide a service to the community
- 8. Not municipal contributions to the 'top structure' being built using the housing subsidies
- 9. Statues, art collections, medals etc.
- 10. Ambulances, fire engines, refuse vehicles but not vehicles that would normally be classified as 'Plant and equipment'

check balance (3 435) (4 549) (5 016) – (6 929) (6 929)

Budget Year	Framework Budget Year +1	Rudnet Van-
2013/14	2014/15	2015/16
_	-	
_		
_	_	
_	_	
_	_	
-	-	-
-	_	-
-	_	
_	_	_

_	_	_
-	-	-
-		
-	-	

-	-	_
0.0%	0.0%	0.0%

(3 968) (4 389) (4 828)

KZN245 Umvoti - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2009/10	2010/11	2011/12	Cu	rrent Year 2012
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget
Capital expenditure on renewal of existing as	sets by Asset C	lass/Sub-class				
Infrastructure		_	_	_	-	-
Infrastructure - Road transport		-	_	_	_	-
Roads, Pavements & Bridges						
Storm water						
Infrastructure - Electricity		-	_		-	-
Generation						
Transmission & Reticulation						
Street Lighting						
Infrastructure - Water		_	-	_	_	_
Dams & Reservoirs						
Water purification						
Reticulation						
Infrastructure - Sanitation		-	_	-	_	-
Reticulation						
Sewerage purification						
Infrastructure - Other		_	_	_	_	_
Waste Management						
Transportation	2					
Gas						
Other	3				ı	
Community		_	Ada	-	_	_
Parks & gardens						
Sportsfields & stadia						
Swimming pools						
Community halls	111					
Libraries Recreational facilities	1	1				
Fire, safety & emergency						
Security and policing						
Buses	7					
Clinics	1					
Museums & Art Galleries						
Cemeteries Social rental housing	8					
Other	0					
Heritage assets		_	_	_	_	_
Buildings						
Other	9					
Investment properties		_	_	_	_	_
Housing development						
Other						
Other assets		_	_	_	-	_
General vehicles						
Specialised vehicles	10	-	-	-	-	-
Plant & equipment						
Computers - hardware/equipment Furniture and other office equipment						
Abattoirs						
Markets						
Civic Land and Buildings						
Other Buildings						

Other Land Surplus Assets - (Investment or Inventory) Other					
Agricultural assets	_	_	_	_	_
List sub-class					
Biological assets	_	_	_	_	_
List sub-class					
Intangibles Computers - software & programming	_	_			_
Other (list sub-class)					
Total Capital Expenditure on renewal of existing assets	1 -	-	_	-	_
Specialised vehicles	_	-	-	-	-
Refuse					
Fire					
Conservancy					
Ambulances					

# Renewal of Existing Assets as % of deprecn" References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital e

0.0%

0.0%

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

Renewal of Existing Assets as % of total capex

- 3. For example technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- 4. Work-in-progress/under construction to be budgeted under the respective item
- 5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- 6. Donated/contributed & leased assets to be included within the respective sub-class
- 7. Busses used to provide a service to the community
- 8. Not municipal contributions to the 'top structure' being built using the housing subsidies
- 9. Statues, art collections, medals etc.
- 10. Ambulances, fire engines, refuse vehicles but not vehicles that would normally be classified as 'Plant and equipment'

check balance -23 680 000 -21 095 963 -12 309 256 -48 109 000 -49 220 819

0.0%

0.0%

0.0%

0.0%

0.0%

0.0%

0.0%

0.0%

Full Year	Budget Year	Budget Year +1	Budget Year +2
Forecast	2013/14	2014/15	2015/16
-		-	
-	_	-	_
-	-	-	-
-	_	-	-
-	-	-	-
	_	-	-
-	-	_	_
:			
-	-	-	
-	-	-	-
-	-	AR.	-

_	_	-	_
_	_	-	_
		_	-
_	_	_	_
_	_	_	_
_	~	_	
0.0%	0.0%	0.0%	0.0%
0.0%		0.0%	0.0%
0.0%	0.0%	0.0%	0.0%
0.070	0.070	0.070	0.070

xpenditure in Budgeted Capital Expenditure

cture

-42 042 592 -29 652 628 -27 527 824 -590 000

KZN245 Umvoti - Supporting Table SA34a Capital expenditure on new assets by asset class

	Description	Ref	2009/10	2010/11	2011/12		rrent Year 2012/1		2013/14 Mediun	r Term Revenue Framework	
Callett searchillers and severe seasons by Arast Classification in Institution Food in Company of Committee Company of Company of Committee Company of Company o	R thousand	1									Budget Year +2 2015/16
Libraherius- Rott Prospect Some water International Cardings Some water International Cardings Some Union Sime	Capital expenditure on new assets by Asset	Class/Sub-cl	ass	Datesiiic	Outcoulc	Duaget	Ouaget	TOTECRST	2010114	11201410	-2 201010
Router Patenthia Carbigos Storm water  Intrastructura - Elektrodir Generation Trammission & Reflecturion Storest Egolding Intrastructura - Violent Datum & Removers Weet profitation Performation Primaturicura - Sortation Performation Performation Performation Servery purification Temporation Office 3 Community Sport Servery Servery purification Servery pu	<u>Intrastructure</u>		-	_	-	_	_	_	_	_	_
Silvent water   Final Action   Final Action	*		-	-	-	-	-	-	-	-	-
International - Electricity Concression Transmission & Riefendeton Transmission & Riefendeton Transmission & Riefendeton Transmission & Riefendeton Transmission & Riefendeton Transmission & Riefendeton Transmission & Riefendeton Transmission & Riefendeton Transmission & Riefendeton Transmission & Riefendeton Transmission Transmi	•										
Goorando Trammission Britishotions Street gladory Inthinaturature - Valer Duran & Remonicar Whete profitation Refundation Refundation Refundation Refundation Refundation Refundation Refundation Refundation Refundation Trampische Gar Other 3 Durantiff Refundation Trampische Gar Other 3 Durantiff Refundation Refundation Refundation Trampische Gar Other 3 Durantiff Refundation Trampische Refundation Trampische Refundation Trampische Refundation Trampische Refundation Trampische Refundation Trampische Refundation Trampische Refundation Trampische Refundation Trampische Refundation Trampische Refundation Trampische Refundation Trampische Refundation Trampische Refundation Trampische Trampi											
Transportation of Perfections of Store Lighting Infrastructures - Wider profitation   Dums of Research   Wider profitation   Perfectation   Infrastructure - Soriation   Perfectation   Senerop profitation   Infrastructure - Soriation   Perfectation   Senerop profitation   Infrastructure - Cotter   Washe Management   Transportation			-		-	-		-	-	-	_
Similar Agriculture (Institution Control of											
Infrastructure - Weller perfection   Weller perfection   Reflectarities   Reflectarities   Servering auditation   Infrastructure - Southabon   Reflectarities   Servering auditation   Infrastructure - Core   Versit Management   Transportation   Case   Core											
Weter purification Infrastructure Sortation Prefrontation Infrastructure Sortation Prefrontation Servering nucleation Infrastructure Core Water Meangriment Transproteition 2 Cite Other 3	T -			_	_	_	_	_	_	_	
Retrolated in Sentation	Dams & Reservoirs										
Infrastructure - Sentation Meteodatics Serverage profitation Infrastructure - Obsert Waster Management Transprotetion 2 Gas Other 2 3  Semmentify Peak & patients Special and Sentation Special and Se	Water purification										
Potentialistics of the control of th						- Y					
Severeing purification			-	-	-	-	-	-	-	-	-
Infrastruture - Other Washe Management Transportation 2 Gas Cher 3 Cher 3 Cher 3 Cher 3 Cher 3 Community C						1					
Wate Management Transportation Car Core Core 3 Community Peak & Spatcher Sportificate & Station Sportificate & Station Sportificate & Station Sportificate & Station Sportificate & Station Sportificate & Station Sportificate & Station Sportificate & Station Sportificate & Station Sportificate & Station Sportificate & Station Sportificate & Station Sportificate & Station Sportificate & Station Larrows  Execute and spolicing Buses 7 Citrics Management Art Collecte Corectedories Social recellal fucusing 6 Cotter  ###Index assats Busings Cotter  ###Index assats United Order  ###Index assats ###Index assa											
Transportation 2 Ger City  Ger City  Ger City  Ger City  Ger City  Ger City  Ger City  Ger City  Ger Community  Feet and Sandrees Sourtifieds & station Sommunity  Feet and Sandrees Sourtifieds & station Sommunity  Germany Halls Libraries Recreational backles Feet, salely & morgancy Security and policing Busines 7 City  Security and policing Busines 7 City  City  Ger Committer  Ger Committer  Ger Committer  Ger Backleys Coher  Other  ubdings Other Load Southeastand Cole Libraries  Other Load Southeastand Cole Libraries  Other Subdings Other Load Southeastand City Libraries  Other Subdings Other Load Southeastand City Libraries  Other Subdings Other Load Southeastand City Libraries  Other Subdings Other Load Southeastand City Libraries  Other Subdings Other Load Southeastand City Libraries  Other Subdings Other Load Southeastand City Libraries  Other Subdings Other Load Southeastand City Libraries  Other Subdings Other Load Southeastand City Libraries  Other Subdings Other Load Southeastand City Libraries  Other Subdings Other Load Southeastand City Libraries  Other Subdings Other Load Southeastand City Libraries  Other Subdings Other Load Southeastand City Libraries  Other Subdings Other Load Southeastand City Libraries  Other  O			-	_	-	-	_	_	_	-	_
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Swimming pools Community halls Libraries Reversalend Exotties Five, safely & emergency Security and policing Buses 7 Clieux Muscums & Art Galleones Compotines Social rotal freuining 8 Social rotal freuining 9 Social rotal freuining 9 Social rotal freuining 10 Social rotal freui											
Community halfs Libraries Recreational facilities Recr											
Recreal/oral facilities Fire, safely & rengancy Social road policing Bures T Cinics Museum & Art Galleres Comorteres Social rotal foreining 8 Other Comorteres Buildings Other 9  versiment properties Housing development Other Other Other There assets Governative to the fire equipment Computers - hardware/equipment Control to fire equipment mmunity halls											
Fire, safely & Genergency Security and policing Buses Crinics Museum & Arl Galleries Cemotories Comotories Social revial heuring Other  **Buildings Other  **Provided Theory of the Computers **Housing development Other  **Provided Theory of the Computers **Housing development Other  **Provided Theory of the Computers **Housing development Other  **Provided Theory of the Computers **Provided Theory o											
Security and policing Burse 7 Clinics 7 Clinics 8 Mascaume & Art Gallones Cemoticines 9 Social rotal housing 8 Completers 9 Under 9 Un											
Buses 7 Museums & Art Galleres 7 Museums & Art Galleres 7 Other 9 Social royal housing 8 Buildings Other 9 Westment properties 8 Housing development Other 9 Westment properties 8 Housing development Other 9 Floral & equipment Activation of the equipment Other Other 9 Floral & equipment Other 9 Floral & equipment Activation of the equipment Activation of the equipment Other Galleres 8 Markets Cale Land and Buildings Other Buildings Other Buildings Other Buildings Other Buildings Other Buildings Other Buildings Other Buildings Other Galleres 1 List sub-class 1 List sub-class 1 List sub-class 1 List sub-class 3 List sub-class 3 List sub-class 3 List sub-class 3 List sub-class 3 Lingibles 1 Lingibles 1 Lingibles 1 Lingibles 2 Lingibles 2 Lingibles 2 Lingibles 3 Lingibles 3 Lingibles 4 Lingibles 4 Lingibles 4 Lingibles 4 Lingibles 4 Lingibles 4 Lingibles 4 Lingibles 4 Lingibles 4 Lingibles 4 Lingibles 4 Lingibles 4 Lingibles 4 Lingibles 4 Lingibles 4 Lingibles 5 Lingibles 5 Lingibles 5 Lingibles 5 Lingibles 6 Lingibles 6 Lingibles 6 Lingibles 6 Lingibles 6 Lingibles 6 Lingibles 6 Lingibles 6 Lingibles 7 Lingibles 7 Lingibles 7 Lingibles 6 Lingibles 7 Lingib											
Museume A art Gallenes Cemelories Social rotatal housing Other  Buildings Social rotatal housing Other 9  Vestiment properties Housing development Other Other  ther assets General vehicles Specialized vehicles 10 Plant & captiment Computers - hardward-equipment Furniture and other office equipment Abatolies Abatolies Abatolies Chie Land and Buildings Other Buildings Other Buildings Other Buildings Other Lands Surplus Assets (Investment or Inventory) Other art cuttural assets List sub-class  Islangibles Computers - solveare & programming Other (fist sub-class)	Buses	7									
Cemelories Social motab housing Other Seriface assets Buikings Other Surstment properties Housing development Other Other Surstment properties Housing development Other Other Specialted valuelies Surgus Assets - (Investment or Inventory) Other International Surgus Assets - (Investment or Inventory) Other Cant Specialted Valuelies Surgus Assets - (Investment or Inventory) Surgus Assets - (Investment or Inventory) Other Cant Specialted Valuelies Surgus Assets - (Investment or Inventory) Other Cant Specialted Valuelies Surgus Assets - (Investment or Inventory) Other Cant Specialted Valuelies Specialted valuelies S											
Social rollar housing Other Buildings Other 9 Westment properties Housing development Other  ther assets General vehicles Specialised vehicles Specialised vehicles Prairie capityment Computers - hardware/equipment Furniture and sher office equipment Abations Markets Cvic Land and Buildings Other Buildings Other Land Surplus Assets - (investment or Inventory) Other and Surplus Assets - (investment or Inventory) Other Indiana Sasets List sub-class  List sub-class											
Buildings Other 9  westment properties Housing development Other Other  ther assets Coneral vehicles Specialised vehicles 10 Plant & equipment Computers - hardware/equipment Furniture and either office equipment Abations Markets Chie Land and Buildings Other Buildings Other Buildings Other Buildings Other Cand and Furniture and either office equipment Surplus Assets - (Investment or Inventory) Other a display of the second of the either ei		8									
Other 9  Investment properties	Other										
Other 9  Investment properties	entone assets										
Housing development Other  ther assets Ceneral vehicles Specialised vehicles Plant & equipment Computers - hardware/equipment Furniture and other office equipment Abatlois Markets Cutive Land and Buildings Other Buildings Other Buildings Other Surgers - (Investment or Inventory) Other aricultural assets List sub-class List sub-class List sub-class  Lianglibles Computers - software & programming Other (Sist sub-class)					-				_	-	_
Housing development Other Other  Ceneral vehicles General vehicles Floridated vehicles 10		9									
Housing development Other Other  Ceneral vehicles General vehicles Floridated vehicles 10											
Other ther assets General whiches Specialised vehicles 10			-	-	-	i	_		-	-	-
General vehicles Specialised vehicles 10											
General vehicles Specialised vehicles 10						'					
Specialised vehicles 10			-	-	-					-	-
Plant & equipment Computers - hardware/equipment Furniture and other office equipment Abattors Markets Cavic Land and Buildings Other Buildings Other Buildings Other Land Surplus Assets - (Investment or Inventory) Other aricultural assets List sub-class List sub-class List sub-class Computers - software & programming Other (list sub-class)		10	-	_	_	- 1	_		_		_
Furniture and other office equipment Abattoris Markets Civic Land and Buildings Other Buildings Other Buildings Other Land Surplus Assets - (Investment or Inventory) Other  gricultural assets List sub-class  Iological assets List sub-class  Computers - software & programming Other (Bist sub-class)											
Abattors Markets Civic Land and Buildings Other Buildings Other Judges Other Land Surplus Assets - (Investment or Inventory) Other gricultural assets List sub-class List sub-class List sub-class Computers - software & programming Other (Set sub-class)											
Markets Civic Land and Buildings Other Buildings Other Buildings Other Buildings Other Land Surplus Assets - (Investment or Inventory) Other  gricultural assets List sub-class List sub-class List sub-class List sub-class Computers - software & programming Other (list sub-class)											
Other Buildings Other Land Surplus Assets - (Investment or Inventory) Other  gricultural assets List sub-class  iological assets List sub-class  Computers - software & programming Other (Est sub-class)	Markets										
Other Land Surplus Assets - (Investment or Inventory) Other  gricultural assets List sub-class  iological assets List sub-class  tangibles Computers - software & programming Other (list sub-class)											
Surplus Assets - (Investment or Inventory) Other  gricultural assets List sub-class  liological assets List sub-class  List sub-class  Computers - software & programming Other (Est sub-class)											
Other  gricultural assets List sub-class  liological assets List sub-class  List sub-class  Computers - software & programming Other (list sub-class)											
List sub-class  iological assets List sub-class  langibles Computers - software & programming Other (Bist sub-class)											
List sub-class  ological assets List sub-class  langibles Computers - software & programming Other (fist sub-class)	oricultural assets		_								
cological assets List sub-class langibles Computers - software & programming Other (Bist sub-class)				-							-
angibles  Computers - software & programming Other (Est sub-class)											
angibles  Computers - software & programming Other (Est sub-class)	ological assels		_	_	_	_	_			_	_
Computers - software & programming Other (list sub-class)											
Computers - software & programming Other (list sub-class)											
Computers - software & programming Other (Bist sub-class)	langibles			_							
Other (list sub-class)					-		-				
otal Capital Expenditure on new assets 1											
	tal Capital Expenditure on new assets	1	-	-	-	-	-	_	-	_	
ecialised vehicles	ecialised vehicles		-	_	- 1				_		
Refuse	Refuse										
Fire Conservancy											
Vollativally Ambulances Iferances	Ambulances										

- 1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) crust reconcile to total capital expenditure in Europeted Capital expenditure
- 2. Airports: Car Parks: Bus Terminals and Taxi Ranks

- 3. For example technology backbones (e.g. fibre optic. WIFI infrastructure) for economic development purposes

  4. Work-in-progress/under construction to be budgeted under the respective item

  5. Infrastructure includes "land and buildings required" by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure.
- o Donated-contributed a leased assets to be included within the respective sub-class

KZN245 Umvoti - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework	Term Revenue Framework	& Expenditure	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Total Contract Value
R thousand	13	Total	Original	Budget Year	Budget Year	Budget Year	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:  Bevenue Obligation By Contract  Confact f  Confact 2  Confact 3 et  Confact 3 et  Total Operating Revenue Implication	6V		J		1		1	ı	1	,	·	1	E	1 1 1 1
Expenditure Objigation By Contract Contract 1 Contract 2 Contract 3 etc Total Operating Expenditure Implication	~	1	1		1	4	1	F	1				1	
Capital Expenditure Obligation By Contract Contract 1 Contract 2 Contract 2 et Contract 3 et Total Capital Expenditure Implication	6	1	1		1	•	,	1				ı	71	= =
Total Parent Expenditure Implication		•	1	1	•	t	•	1		•	-1	1	,	1
Entities: Revenue Obligation By Contract Contract 1 Contract 2 Contract 3 sec Total Operating Revenue implication	~	1	ı	,		,	,		I				3	(111
Expenditure Obligation By Contract Contract 1 Contract 2 Contract 3 etc. Total Operating Expenditure implication	8		1				1	,		1	·			1 1 7 1
Capital Expanditure Obligation By Contract Contract 1 Contract 2 Contract 2	64												118.1	1 1 4
Total Capital Expenditure implication  Total Entity Expenditure Implication		1 1	1 1	, ,	1 1	1 1	1 1	1 1		1	, ,	, ,	1 1	1

Federances

1. Total implication for all preceding years to be summed and total stated in Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

KZN245 Umvoti -	Supporting '	Table SA32 List of	external mechanisms

External mechanism	Yrs! Mihs	Period of agreement 1.	Service provided	Expiry data of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number		contract	R thousand

- References
  1. Total agreement period from commencement until end
  2. Annual value

KZN245 Umvoti - NOT REQUIRED - municipality does not have entities

Description	Ref	2009/10	2010/11	2011/12	Cı	urrent Year 2012	13	2013/14 Mediu	m Term Revenue Framework	& Expenditure
R million		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Financial Performance Property rates Service charges Investment revenue Transfers recognised - operational Other own revenue Contributions recognised - capital & contributed assets Total Revenue (excluding capital transfers and contrib Employee costs Remuneration of Board Members Depreciation & asset impairment Finance charges Materials and bulk purchases Transfers and grants Other expenditure Total Expenditure Surplusf(Deficit)	eutions									-
Capital expenditure & funds sources Capital expenditure Transfers recognised - operational Public contributions & donations Borrowing Internally generated funds fotal sources		-		-					_	
Financial position Total current assets Total non current assets Total current liabilities Total non current liabilities Equity										
Cash flows  Net cash from (used) operating  Net cash from (used) investing  Net cash from (used) financing  Cash/cash equivalents at the year end										

Description	Ref	2009/10	2010/11	2011/12	С	Current Year 2012	13	2013/14 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	_	_	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	_	-	-	-	_	-
Conditions still to be met - transferred to liabilities								j		
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		_	-	-	_	-	-	-	-	_
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		_	_	-	-	-	_	_	-	_
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		-	_	-	-	_	_	_	_	_
Total operating transfers and grants - CTBM	2	-	-	-	_	_	_	_	-	_
Capital transfers and grants:	1.3							1		
National Government:	13									
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		_ 1								
Conditions still to be met - transferred to liabilities					_	_		_	_	
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities		_					_	_	_	
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue				_	_			-		
Conditions still to be met - transferred to liabilities				_			_	-		
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue				_		- 1				
Conditions still to be met - transferred to liabilities				_				_		_
Total capital transfers and grants revenue			_	_						
Total capital transfers and grants - CTBM	2		_		_		_			_
	•			_					_	_
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	-	_	-
OTAL TRANSFERS AND GRANTS - CTBM			-	_	_	-	_			-

References

1 Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position, total recurrent grants revenue must reconcile to Budgeted Financial Performance

2 CTBM = conditions to be met

<sup>3.</sup> National Treasury database will require this reconciliation for each transfer/grant

KZN245 Umvoti - Supporting Table SA19 Expenditure on transfers and grant progra

Description	Ref	2009/10	2010/11	2011/12	C	urrent Year 2012	113	2013/14 Mediu	m Term Revenu Framework	e & Expenditur
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Yea +2 2015/16
EXPENDITURE:	1							2010111	1 201 410	12 2010110
Operating expenditure of Transfers and Grants										
National Government: Local Government Equitable Share				-			-	-	_	
Other transfers/grants [insert description]										
Provincial Government:		_	_	_	_		_			
Other transfers/grants [insert description]										
District Municipality:		_	_	-	_	_	_		_	_
[insert description]										
Other grant providers: [insert description]		-	-	-		-	-	-	-	
Total operating expenditure of Transfers and Grants	:	-	_	-	-	_	_	_	-	_
Capital expenditure of Transfers and Grants										
National Government:		-	-	~ 7	-	-	<u>-</u>	-	-	•
Other capital transfers/grants [insert desc]										
Provincial Government: Other capital transfers/grants [insert description]		-	-		-	-	_	-	_	-
District Municipality:		-	_	_	_	_	_	_	_	
[Insert description]										
Other grant providers:		_	_	-	_	_	_	_	_	_
[insert description]										
Total capital expenditure of Transfers and Grants		-	-	-	-	-	_	-	_	_
TOTAL EXPENDITURE OF TRANSFERS AND GRANT	2	_	_	_	_	_	_	_		_

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

KZN245 Umvoti - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2009/10	2010/11	2011/12	С	urrent Year 2012	13	2013/14 Madiu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government: Local Government Equilable Share			-	-		-	-	-		_
Other transfers/grants [insert description]										
Provincial Government:			-	-	-	-	-	-	-	
Other transfers/grants [insert description]										
District Municipality: [insert description]		-	_	-	-	-	-		-	
Other grant providers: [insert description]		-	-		-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	_	_	-	-	-	-	-	_
Capital Transfers and Grants										
National Government:		-		-	-	-		-	-	-
Other capital transfers/grants [insert desc]										
Provincial Government: Other capital transfers/grants [insert description]		-	-		-	-	-	-	- <u>-</u>	
District Municipality: [insert description]		-	_	-	-	-			-	-
Other grant providers: [insert description]		-		-	-	-	-			
Total Capital Transfers and Grants	5	_	-	-	-	-	-	-	_	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		-	-	-	-	-	-	-	-	-

References

<sup>1</sup> Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality donor or other organisation

<sup>2</sup> Amounts actually <u>RECEIVED</u> not revenue recognised (objective is to confirm grants transferred)

<sup>3.</sup> Replacement of RSC levies

<sup>4.</sup> Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality

<sup>5.</sup> Total transfers and grants must reconcile to Budgeted Cash Flows

<sup>6.</sup> Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

Borrowing - Categorised by type	Ref	2009/10	2010/11	2011/12	Çı	urrent Year 2012/1	3	2013/14 Mediu	n Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	_ ^		_			_			

Unspent Borrowing - Categorised by type									
Parent municipality									
Long-Term Loans (annuity/reducing balance)							1		
Long-Term Loans (non-annuity)							1		
Local registered stock				1			110		
Instalment Credit				1					
Financial Leases									
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances Financial derivatives									
Other Securities									
Municipality sub-total	1								
numeripality sub-total	,	_	-	-	_	_	-	_	
Entities									
Long-Term Loans (annuity/reducing balance)									
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases									
PPP liabilities				1					
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives Other Securities									
Other Securities Entities sub-total	4								
THIRDS 200-(015)	ı	***	-	-	-	-	-	-	-
Fotal Unspent Borrowing	1	_	_	_	_		_	_	

References
1 Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

KZN245 Umvoti - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Pald (Rands)	Commission Recipient	Expliny date of envestment	Monetary value	Interest to be realised
Name of Institution & investment (C	1 Yrs/Months								Rand	thousand
Parent municipality										
funicipality sub-total										
numapany sub-total									-	-
ntities										
ntities sub-total									-	-
OTAL INVESTMENTS AND INTEREST	1									

Retrences
1 Total investments must reconcise to all numbers Table S416 for the Current rear (i.e. sune)
2 List investments in elympidate order

KZN245 Umvoti - Supporting Table SA15 Investment particulars by type

Investment type		2009/10	2010/11	2011/12	(	Curr	ent Year 2012/1	13	2013/14 Mediu	m Term Revenu Framework	e & Expenditure
R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget		Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Parent municipality Securities - National Government Listed Corporate Bonds Deposits - Bank Deposits - Public Investment Commissioners Deposits - Corporation for Public Deposits Bankers Acceptance Certificates Negotiable Certificates of Deposit - Banks Guaranteed Endowment Policies (sinking) Repurchase Agreements - Banks Municipal Bonds											
Municipality sub-total	1	***	-	-	-		-	-	-	-	-
Entities  Securities - National Government Listed Corporate Bonds Deposits - Bank Deposits - Public Investment Commissioners Deposits - Corporation for Public Deposits Bankers Acceptance Certificates Negotiable Certificates of Deposit - Banks Guaranteed Endowment Policies (sinking) Repurchase Agreements - Banks											
Entities sub-total		-	-	-	-		-	-	-	-	-
Consolidated total:		_	_	-	_		_	_	_	_	_

References
1 Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

KZN245 Umvoti - Supporting Table SA14 Household bills

Rendicent Monthly Account for Household - Middle Income Range: Properly rates Electricity: Basic tevy Electricity: Consumption Water: Basic levy Water: Consumption Sanitation Refuse removal Other  VAT on Services Total large household bill: % increase!-decrease	Outcome	Audited Outcome 403.20 117.90 676.40	Audited Outcome 419.53 189.00 814.30	Original Budget  677 33   225.00   961.00	Adjusted Budget 677 33 225.00 961 00	Full Year Forecast	Budget Year 2013/14 % incr. 5.5% 8.0%	Budget Year 2013/14 714.58 243.00	Budget Year +1 2014/15	Budget Year +2 2015/16 864.64 294.03
Monthly Account for Household - 'Middle Income Range' Rates and services charges: Property rates Electricity: Basic levy Electricity: Consumption Water: Basic levy Water Consumption Sanitation Refuse removal Other VAT on Services Total large household bill: % increasel-decrease	373.33 129.00 554.50 89.40 1.146.23	117.90 676.40	189.00	225.00	225.00		5.5%			
Range' Rates and services charges: Property rates Electricity: Basic levy Electricity: Consumption Water: Basic levy Water: Consumption Sanitation Refuse removal Other VAT on Services Total large household bill: % increased-decrease	373.33 129.00 554.50 89.40 1.146.23	117.90 676.40	189.00	225.00	225.00					
Rates and services charges: Properly rales Electricity: Basic levy Electricity: Consumption Water: Basic levy Water: Consumption Sanitation Refuse removal Other  VAT on Services Total large household bill: % increased-decrease	129 00 554.50 89.40 1 146.23	117.90 676.40	189.00	225.00	225.00					
Property rates Electricity: Basic levy Electricity: Consumption Water: Basic levy Water Consumption Sanitation Refuse removal Other  VAT on Services Total large household bill: % increase/decrease	129 00 554.50 89.40 1 146.23	117.90 676.40	189.00	225.00	225.00					
Electricity: Basic levy Electricity: Consumption Water: Basic levy Water Consumption Sanitation Refuse removal Other  VAT on Services Total large household bill: % increase/decrease	129 00 554.50 89.40 1 146.23	117.90 676.40	189.00	225.00	225.00					
Electricity: Consumption Water: Basic levy Water: Consumption Sanitation Refuse removal Other  VAT on Services Total large household bill: % increased-decrease	554.50 89.40 1 146.23	676.40					8.0%			
Water: Basic levy Water: Consumption Sanitation Refuse removal Other sub-total VAT on Services Total large household bill: % increase/decrease	89.40 1 146.23		814.30	961,00	30100				267.30	
Water Consumption Sanitation Refuse removal Other sub-total VAT on Services Total large household bill: % increase/decrease	1 146.23	98.34					8.0%	1 037.88	1 141.67	1 255.8
Sanitation Refuse removal Other  VAT on Services Total large household bill: % increase/decrease	1 146.23	98.34								
Refuse removal Other sub-total VAT on Services Total large household bill: % increase/decrease	1 146.23	98.34								
Other sub-total VAT on Services Total large household bill: % increase/-decrease	1 146.23	90.34	100.00	400.00	100.00		5 504	*****	400 07	
vAT on Services Total large household bill: % increase/-decrease			108 20	108.20	108.20		5.5%	114 15	125.57	138.13
VAT on Services Total large household bill: % increase/-decrease		4 285 94	4 524 52	4 574 52	4.074.60		7.04/	0.400.04	0.000.07	0.550.00
Total large household bill: % increasel-decrease	100.21	1 295.84 124.97	1 531.03 155.61	1 971.53 181.19	1 971.53	-	7.0%	2 109.61	2 320.57	2 552.63
% increasel-decrease	1 254.44				181.19		14.0%	295.35	324.88	357.37
	1 234.44	1 420.81 13.3%	1 686.64 18.7%	2 152.72	2 152.72	(400.00/)	11.7%	2 404.96	2 645,45	2 910.00
		13.376	10,776	27.6%	_	(100.0%)		-	10.0%	10,09
Monthly Account for Household - 'Affordable 2						I	. 1			
Range'						1				
Rates and services charges:										
	000.00	000.00	007.70	405.00	405.00					
Property rates	268.33	289.80	297.73	485.33	485.33		5.5%	512.02	563.22	619.54
Electricity, Basic levy	129.00	117 90	189.00	225.00	225.00		8.0%	243.00	267 30	294.03
Electricity. Consumption	277.25	338.20	407 15	480.50	480.50		8.0%	518,94	570.B3	627,92
Water: Basic levy			0							
Water; Consumption										
Sanitation										
Refuse removal	89.40	98.34	108.20	108.20	108.20		5.5%	114 15	125.57	138.12
Other										
sub-total	763.98	844.24	1 002.08	1 299.03	1 299.03	_	6.9%	1 388,11	1 526.92	1 679.61
VAT on Services	69.39	77.62	98.61	113.92	113.92		14.0%	194.34	213.77	235.15
Total small household bill:	833.37	921.86	1 100,69	1 412.95	1 412.95	-	12.0%	1 582.45	1 740.69	
% increase/decrease	000.01	10.6%	19.4%		1412.33	(400.00/)	12.0%	1 302.43		1 914.76
		10,070	19.4%	28.4%	* 00	(100.0%)		-	10.0%	10.0%
Monthly Account for Household - 'Indigent'										
Household receiving free basic services										
Rates and services charges:										
Property rates										
Electricity: Basic levy										
Electricity: Consumption	190.09	200.73	241.61	285.25	285.25	0)11	8.0%	308.07	338.88	372.76
Water: Basic levy	130.03	200.13	241.01	200.20	200.20		0.0%	300.01	335.50	3/2./0
Water: Consumption										
Sanitation										
Refuse removal	49.40	58.34	68.20	68.20	68.20		5.5%	71.95	79.15	87.06
Other	10,10	00.04	00.20	00.20	00.20		3.5 %	11.33	13.15	67.00
sub-total	239.49	259,07	309,81	353.45	353,45		7.5%	380.02	418.02	459.82
VAT on Services	33.53	36.27	43.37	49.48	49.48	_	14.0%	53.20	58.52	64.38
otal small household bill:	273.02	295.34	353.18	402.93	49.40		7.5%	433.22	476.55	524.20
% increasef-decrease		8.2%	19.6%	14.1%	0.0%	(100.0%)	1,076	433.22	10.0%	10.0%

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kI water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kI water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kI water (50 kWh electricity and 6 kI water free)

Description	Provide description of tariff structure where appropriate	riff 2009/10	2010/11	2011/12	Current Year 2012/13	Ē .	Framework Budget Year	& Expenditure Budget Year
x inplions, reductions and rebates (Rands)			Į.	-		2013/14	+12014/15	
धिः <u>श</u> ावार्गीड १६ न् <i>र hi</i> ट-५९ as applicable	(fil in thresholds) (fil in thresholds) (fil in thresholds) (fil in thresholds)							
	(fill in tresholds) (fill in tresholds) (fill in tresholds) (fill in tresholds) (fill in tresholds)							
le∵te water tarifis is ∽t bkr∜s as applicable⊥	(filt in structure) (fill in structure) (fill in structure)							
	(fill in structure) (fill in structure) (fill in structure) (fill in structure)							
le tricity tariffs ns of blorks as applicable	(fill in thresholds)							
	(fill in thresholds) (fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							







15 000	Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011112	Current Year 2012/13	Budget Year 2013/14	2013/14 Medium erm Kevenue & Expenditure Framework Budget Year Budget Year Budget Year 20/3/14 +120/4/15 +220/5/16	& Expenditure Budget Year +2 2015/16
orders controlled a definition of a definition	roserty rates (rate in the Rand)	-								
as deliverents  1	Residential properties									
all selections as selections a	Residential properties - vacantiland									
Far that is determined by the properties of the	For al/informal settlements									
### ### #### #########################	Sm: holdings									
## Common State   ## Common St	Firth properties - use:									
commercial properties  - L'amin properties	Faff : properties - not used									
If see plant property  4. Such informations  5. Such informations  6. Such informations  6. Such informations  7. Such informations  8. Such informations	Risk sees and commercial properties									
### Stands beliangs ### St	Con manal land - residential									
41- from properly 42- from properly 43- from properly 44- from properly 45- from pro	Con munal land - small holdings									
41 - burness and crommercial   42 - burness and crommercial   43 - burness and crommercial   44 - burness and crommercial   45 - burness and crommercial	Con munal fand - farm property									
As other transfer of the cornege of the cornection of the cornecti	Chin munal land - business and commercial									
visites and relation properties and relation properties and relation properties and relation properties and relation properties and relation properties and relation properties and relation properties and relation properties and relation properties and relation properties and relation properties and relation and relation properties and relat	Con nunal land other									
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A continue   Continu	Pub service infrastructure									
the disclouduon properties that desiration is a create frants of the desiration of t	Fin. iely ownsed town, serviced by the owner									
I redsit bulon properles  The state of the s	S'ai Irust fand									
15 000   1	Resistation and redistribution properties									
15 000   1	Protected areas									
15 000   1	National monuments properties									
15 000   1	e nptions, reductions and rebates (Rands)									
15 000   1	f esidential properties									
noted rechable  or exemption  of exemption  ef retars or exemption  reserve the recomption  (fill in three)  Reserve the recomption  (fill in three)  Reserve the recomption  (fill in three)  Reserve the recomption  (fill in three)  (fill in three)  (fill in three)  (fill in structure)  (fill in structure)  (fill in structure)  (fill in structure)  (fill in structure)  (fill in structure)  (fill in structure)	R 15 (300 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
is or exemption cial grants rebate or exemption nets retrate or exemption ners retrate or exemption rexemptions  rexemptio	General residential rehate									
cial grants rebate or exemption  ef rebare or exemption  rest retrate or exemption  rest retrate or exemption  rest few (Rands/month)  vacant land (Rands/month)  flat rate lantif (c/k/t)  fluite line lantif  Block: {c/k/t}  Block: {c/k/t}  Slock: {c/k/t}	Induent rebate or exemption									
r exemption rers ret-ale or exemption  r exemptions  r exemptions  red fee: (Rands/month)  that rate lanff (Rkh) file line lanff (Rkh) file line lanff  Block: (c/kl)  Block: (c/kl)  Block: (c/kl)  Shock: (c/kl)	Pen ioners/social grants rebate or exemption									
r exemption 2  read fee: (Rands/month)  vacant land (Rands/month)  flat rate lanff (pkt)  file line lanff (pkt)  Block : (c/kl)  Block : (c/kl)  Block : (c/kl)  Slock : (c/kl)	Ten porary relief rebate or exemption									
rexemptions 2  rexemptions 2  xeed fee (Rands/month) vacant land (Rands/month) flat rale lanff (CKt) flie line lanff Block i (cKt) Block i (cKt) Block i (cKt) Slock i (cKt) Control land (Rands/month) vacant land (Rands/month) vacant land (Rands/month) vacant land (Rands/month) Control land (CKt) Control land (CKt)	Eor a fide farmers retrate or exemption									
used fee (Rands/month) vacant land (Rands/month) flat rale lanff (c/k/t) flie line lanff (c/k/t) Block i (c/k/t) Block i (c/k/t) Block i (c/k/t) Block i (c/k/t) Control land (Rands/month) vacant land (Rands/month) vacant land (Rands/month) vacant land (Rands/month) vacant land (Rands/month) vacant land (Rands/month)	Ctherrebates or exemptions	2								
uxed fee: (Rands/month) vacant land (Rands/month) flat rate lantif (c/k/t) life line lantif Block: (c/k/t) Block: (c/k/t) Block: (c/k/t) Block: (c/k/t) Block: (c/k/t) Control land (Rands/month) vacant land (Rands/month) vacant land (Rands/month) vacant land (Rands/month) vacant land (Rands/month) vacant land (Rands/month) vacant land (Rands/month)	al st tariffs									
weed feer (Rands/month) vacant land (Rands/month) flat rate lantif (c/k/t) file line lantif Block i (c/k/t) Block i (c/k/t) Block c (c/k/t) Block c (c/k/t) Construction (Rands/month) vacant land (Rands/month) vacant land (Rands/month) vacant land (Rands/month) vacant land (Rands/month) vacant land (Rands/month)	l omestic									
vacant land (Rands/month)  flat raile lantif (c/kt)  flict line lantif  Block: {c/kt}  Block: {c/kt}  Slock: {c/kt}  Slock: {c/kt}  Rock: {c/kt}  Slock: {c/	Base charge/fixed fee (Rands/month)									
flat raie fanti (c/k/t) life line lanti (c/k/t) Block : (c/k/t) Block : (c/k/t) Block : (c/k/t) Block : (c/k/t) Slock : (c/k/t)	Serve point - vacant land (Rands/month)									
life line lanff  Block i (c/kl)  Block c (c/kl)  Block c (c/kl)  Block c (c/kl)  Rock c (c/kl)  Rock i (c/kl)  Roch lee (Rands/month)  Rat rate lanff (C/kl)  Block i (c/kl)	Watir usage - flatrate tanff (c/ki)									
Block i (c/kl) Block c (c/kl) Block c (c/kl) Block c (c/kl) Block c (c/kl) Block c (c/kl) Block i (c/kl) Red fee (Rands/month) Rat rate lantf (c/kl) Block i (c/kl) C C C C C C C C C C C C C C C C C C C	Wat usage life line lariff		(describe structure)							
Block 2 (cAll)  Block 4 (cAll)  Block 5 (cAll)  Slock 6 (cAll)  2   Vacant land (Rands/month)  Vacant land (Rands/month)  Italiae built (cAll)  Electric Control (CAll)  (CAll)  (CAll (CAll)  (CAll (CAll)  (CAll (CAll)  (CAll (CAll)  (CAll)  (CAll (CAll)  (CAll (CAll)  (CAll (CAll)  (CAll)  (CAll (CAll)  (CAll (CAll)  (CAll)  (CAll (CAll)  (CAll (CAll)  (CAll)  (CAll (CAll)  (CAll)  (CAll (CAll)  (CAll)  (CAll (CAll)  (CAll)  (CAll)  (CAll (CAll)  (CAll)  (CAll)  (CAll (CAll)  (CAll)  (CAll)	Wal · usage - Block 1 (c/kl)		(fill in thresholds)							
Block 5 (c/kl)  Block 4 (c/kl)  Slock 6 (c/kl)  Sed fee (Rands/month)  Vacant land (Rands/month)  Ital rate lantf (c/kl)  Sed Sock 1 (c/kl)  (Color of the color	Watirusage - Block 2 (c/NI)		(fill in thresholds)							
Block 'c (c/kl)  2  xed fee (Rands/month)  flat take fariff (c/kg)  flat ale block if (c/kl)  flat control for the flat flower)  flat control flat flower)  flat control flat flower)  flat control flat flower)  flat control flat flower)  flat control flat flower)  flat control flat flower)  flat control flat flower)  flat control flat flat flat flat flat flat flat fla	Wat usage - Block > (c/kl)		(fill in thresholds)							
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Fial rate tanff - meter c/kvh)			
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Mel IBT Block 1 (c kwh)	(filt in thresholds)		
Metril - IBT Block 2 (r ftwh)	(fill in thresholds)		
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Metri-IBT Block 5 (c/kwh)	(fill in thresholds)		
P er aid - IBT Block 1 (c/kwh)	(fill in thresholds)		
Pie ud - IBT Block 2 (c/kwh)	(fill in thresholds)		
Fe ad-IBT Block 3 (c/kwh)	(fill in thresholds)		
Pier aid - IBT Block 4 (c/kwh)	(fill in thresholds)		
Pregrad - IBT Block 5 (c/kwh)	(fill in thresholds)		
( ther	2		
/a te management tariffs			
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Street cleaning charg.			
Bash charge/fixed fee			
801 tim - once a week			
256 bin - once a weet			

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References
1. Land 4. Assistance Act. Restitution of Land Rights. Communual Property Associations
2. Inckot-value of additional reductions is 'free 'vake greater than MPRA minimum.
3. Averance rate-cents in the Rand Eg 10.26 cents in the Rand is 0.1026. expressed to 6 declinal places maximum.
4. Inckot-arreate collections
5. In favor, or of the rate-payer.
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6. Provid-relevant information for historical comparisons.

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1 Departmental columns to be traced on municipal organization structure.

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Major But Purchases	,										
realists and arrests	1	17 1-00	22 679	29 004	-20 100	24 999	34 900		2=	28.50	48.4
Card-pareling and granty		104	100	100	159	1910	190		120	1 849	43
Non-cash transfers and grants stall importure and grants	1	1 574	1 390	1 105	2.05	100	6816		180	[ Met	14
oriental parties											
Letters entry a entry curt est		High	2007	17500	- 100	Steel	Inion		28.400	10.6	204
тей гілігі		11 (th	19 frst	11.933	6133	24 644	24644		ta His	1954	zi.
Desirate Alexander											
Tipe											
information senten		11/301	10.002	11 199	4411	breie	Jeilie		D 300	26.740	20.0
Ber Edencedheb Fil Erre Fi Boarte serte											
Furthfallow is often prisonally Furthfallow											
Building		627	J. 1	200	1.00						
Contract operates Coll Office of Spirituals in the Types		51300	Date II	340	4 704	01.0	des		4,1%	450	56
		11:00	(B.8)	JF395	n-n	910	511	-	# fot	310	101
	F	19:50	P.80.	JPM1	r.a	910	344	-]	# foc	še	n,
process (see a see	F	19:50	8:80 <u></u>	JP 995	r.a	910	344)	- ]	# foc	ž eo	61
print and Majoran space.  E-root and majoran rep  (Majoran Sanakon San	F				rum.		Ì	- 1			
The Topic Papership of the Control o	F	H-01	##	(P90)	r.a	980	£44. (α		#px	8.00 CP 131	16 E

And the second process of the second process

Description	Ref	2009/10	2010/11	2011/12	Cur	reni Year 2012/	13	2013/14 Medium	Term Revenue Framework	& Expenditure
Best ip (1911	1101	Outcome	Outcome	Outcome	Original Budget	Adjusted Budgel	Full Year Forecast	Budgel Year 2013/14	Budget Year +1 2014/15	Budget Yea +2 2015/16
ousehold service targets	1									0 2-1111
Vater:		1								
Piped water inside dwelling		6 934	6 934	6 934	9 619	9 6 1 9				
Piped water inside yard (but not in dwelling)		6 431	6 431	6 431						
Using public tap (at least min service level)	2	4 207	4 207	4 207						
Other water supply (at least min.service level)	4	1 778	1 778	1 778	377	377				
Minimum Service Level and Above sub-total	. 1	19 350	19 350	19 350	9 996	9 996	-	-	-	-
Using public tap (< min.service level)	3	226	226	226						
Other water supply (< min.service level)	4	1 667	1 667	1 667	1 738	1 738				
No water supply		4 778	4 778	4 778	11 243	11 243				
Below Minimum Service Level sub-total		6 671	6 671	6 671	12 981	12 981	-	-	-	-
otal number of households	5	26 021	26 021	26 021	22 977	22 977	-	-	-	-
nitation/sewerage:										
Flush toilet (connected to sewerage)		8 036	8 036	0 036	2 495	2 495				
Flush toilet (with septic tank)		2 440	2 440	2 440	6 371	6 371				
Chemical toilet		195	195	195	1 242	1 242				
Pit toilet (ventilated)		3 582	3 582	3 582	3 344	3 344				
Other toilet provisions (> min.service level)		3 355	3 355	3 355	5 839	5 839				
Minimum Service Level and Above sub-total		17 608	17 608	17 608	19 291	19 291	_			
Bucket toilet	- 1	98	98	98		969	_	_		_
					969					
Other toilet provisions (< min.service level)		2 772	2 772	2 772	261	261				
No toilet provisions		5 540	5 540	5 540						
Below Minimum Service Level sub-total		8 410	8 410	8 410	1 230	1 230	-	_	-	-
tal number of households	5	26 018	26 018	26 018	20 521	20 521	-	-	-	-
ergy:										
Electricity (at least min.service level)	- 1	11 882	11 882	11 882	15 907	12 069				
Electricity - prepaid (min.service level)	- 1	657	766	11 002	10 301	12 003				
Minimum Service Level and Above sub-total		12 539		44 002	45 007	40.000				
		12 539	12 648	11 882	15 907	12 069	_	-	_	_
Electricity (< min.service level)										
Electricity - prepaid (< min service level)										
Other energy sources				-						
Below Minimum Service Level sub-total		- 1	-	-	-	-	_	-	-	-
tal number of households	5	12 539	12 648	11 882	15 907	12 069	-	-	-	-
fuse:										
Removed at least once a week		3 500	3 500	3 500	6 794	6 794				
Minimum Service Level and Above sub-total	ı	3 500	3 500	3 500	6 794	6 794				
Removed less frequently than once a week		3 300	3 300	3 500	4		_	_	_	_
					718	718				
Using communal refuse dump					369	369				
Using own refuse dump					14 372	14 372				
Other rubbish disposal					444	444				
No rubbish disposal					4 585	4 585				
Below Minimum Service Level sub-total		-	-	-	20 488	20 488	-	-	-	_
tal number of households	5	3 500	3 500	3 500	27 282	27 282	-	-	-	-
useholds receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month	n)	461	571							
Refuse (removed at least once a week)		283	229							
of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)	*									
Sanitation (free sanitation service)										
canication (free samation service) Electricity/other energy (50kwh per household per month										
Electricity other energy (Sukwin per nousehold per montr Refuse (removed once a week)	4									
,										
al cost of FBS provided (minimum social packag	e)	-	-	-	_	-	-	-	-	-
hest level of free service provided										
Property rates (R value threshold)		369	1 222							
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)		461	571							
Refuse (average litres per week)		283	229							
		203	223							
renue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)		369	1 222							
Property rates (other exemptions, reductions and										
ebates)		8 859	7 175							
Valer										
Sanitation										
		204	574							
Electricity/other energy		461	571							
Refuse		283	229							
Vunicipal Housing - rental rebates										
Housing - top structure subsidies	6									
Olher										
al revenue cost of free services provided (lotal										
ial package)		9 972	9 198		_	_	_	_		

<sup>|</sup> References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | References | Ref

<sup>3.</sup> Status distance 2 yourn from owening
4. Borehole, spring rain-water tank etc.
5. Must agree to total number of households in municipal area.
6. Include value of subsidy provided by municipality above provincial subsidy level.
7. Show number of households receiving at least these levels of services completely free.
8. Must reflect the cost to the municipality of providing the Free Basic Service.

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1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Decrease (lorcrase) in non-current debosts Decrease (Increase) in non-current debosts Decrease (increase) in non-current receivables Decrease (increase) in non-current receivables Decrease (increase) in non-current investments Total Cash Receipts by Source Cash Payments by Type Employee related costs Revundentation of councillors Finance charges Bulk purchases - Valet & Sewer Other materials Contracted services Transfers and grants - other municipalities Transfers and grants - other municipalities Other Cash Flows/Payments by Type Cash Payments by Type Other Cash Flows/Payments by Type Cash Payment of borrowing Other Cash Plows/Payments Total Cash Payments			1				Viendan	- Lebruary	45. ag	A Pril	Active to the second se			1418014145	2 2015/16	# 42 2015/16 + 2 2015/16
	Total Cash Payments by Type  NET INCREASEINE CASH HELD	1 (		1	1 1	1 1	1	1	1	1	ı	1	17	I	l		
	NET INCREASE(DECREASE) IN CASH HELD Cast/cash equivalents at the month/year begin: Cast/cash equivalents at the month/year end	1 1	1 , 1 , 1	1 1 1	1	1 1	1 1 (	1 1	1 1	1 1 1	1 1	1 1	1 1	1 1	1 1 1		

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R 'h us and  Cap al Expenditure - Standard G 'v rnance and administration	Kel						Budget Year 2013/14	r 2013/14						Medium Te	Medium Term Revenue and Expenditure Framework	Expenditure
Cap al Expenditure Standard C v mance and administration	-F	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	Мау	June	Budget Year	Budget Year +1 Budget Year +2	Budget Year +2
G vv rnance and administration	-													*16107	C1#107	01/01/07
		ı	1	ı	1	1	ı	1	-	ı	ı	1	ı	1	1	
E ecutive and council													ı	1		
B doet and treasury office													ı	1		
C rpornte services													ı			1
C m munity and public safety		1	1	ı	1	1	1	1	1	ı	1	,	1	1		
C mmunity and social services													ı			
St ort and recreation													(	ı		
P blic : afety													1	ı	1	¥
Hugini													1	1	1	1
													I	1	ı	Y
C of office and environmental services		ı	ı	•	1	ı	1	1	1	ı		ı	ı	1	1	I
Printil Jana development													I	1	1	Y
Tall sipport													ı	l	I	ť
7 or an continue													I	J	ı	ı
The second secon			ı			1		1		1		1	ŀ	1	1	1
A 15-1													ı	I	I	i
A set of the management of the A													ı	I	1	I
A selve valed management													ı	I	1	I
יי ייי אול אמומטליוו הרווו													I	1	1	ı
													I	l	1	1
Total Capendiule Standard	7	١	1	(		-	1	1	1		1	•	1	ł	1	1

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Description	Ref						Budget Y	Budget Year 2013/14						Medium Te	Medium Term Revenue and Expenditure Framework	Expenditure
Rih usand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year	Budget Year +1	Budget Year +1 Budget Year +2
Multi Year expenditure to be appropriated	-					1										
V REPORT AND TREASURY OFFICE													1	ı	I	1
V 76 3 P. P. ANNING AND DEVELOPMENT													ı	l	I	Ţ
V ie 1- HEALTH													1	1	I	1
V IE 3 - COMMUNITY AND SOCIAL														I	1	I
V ie 3- HOUSING													1 1	1 1	i j	1 1
V is * P IBLIC SAFETY													1	I	ı	ı
V (e. 3 - STORT AND RECKEATION													ı	ł		i
V P 3- EVVIKONMENT AL PROTECTION V P 10 - VASTE MANAGEMENT													ı	I	l	I
													t	1	1	I
													1	1	1	1
V e 13 - STHER													1 1	ı	1	1 1
Vile 14 - CORPORATE SERVICES													1	ı	1 1	
V :e 15- 'VAME OF VOTE 15													I	ı	1	1
Cap at multi-year expenditure sub-total	7	ı	1	ı	1	1	1	1	1	1	1	1	1	1	ı	1
V. '9 T. EKECUTIVE AND COUNCIL													655	655	1	
													182	182	4 000	
V e 1- H ALTH													1 1	1 1	1 1	
V 16 5 - C DMMUNITY AND SOCIAL													649	649		
V is 3- H VUSING													1	1	I	1
													2 7 2 6	2 726	400	400
V 6 5: S OKI AND RE XEATION													2 100	2 100	2 100	
													l	I	1	ı
4													1 0	1 6	1 6	ī
													18 028	18 028	12 928	1 4
V re 13 - STHER													2006	4 900	0	
V 'e 14 - 'ORPORATE SERVICES													383	363	1 (	
V 'e 15 - NAME OF VOTE 15													) } }	1	1	1
Cap al single-year expenditure sub-total	2	1	1	1	1	ı	1		1	1	1	1	29 653	29 653	27 528	
Icta C pita Expenditure	2	1	1	I	ı	1	I	1	1	1	1	1	29 653	29 653	27 528	590

 $R_1 t = \frac{1}{2}$  . It shows be completed as either Mulfi-Year expenditure appropriation or Budget Year and Forward Year estimates 2. It all Sept. 4 Expenditure must reconcile to Budgeted Capital Expenditure.

Adja   August   Spt.   Octobe   November   Descripta   Intenst   Apja   Return   Apja   Return   Apja   Return   Apja   Return   Apja   Return   Apja   Return   Apja   Return   Apja   Return   Apja   Return   Apja   Return   Apja   Return   Apja   Return   Retur	Description Ref	Non					· · · · · · · · · · · · · · · · · · ·	bircing isal lafinno							Framework	Framework
Market of the control of the contr	presno	July	August	Sept.	October	November	Dacember	January	February	March	April	Мау	June	Budget Year 2013/14	Budget Year	Budget Year
1975   1975	<u>venue - Standard</u> Governance and administration Evenues and council	1		1	1	'	1	1	•	F	I	1	96 470	96 470	113 792	140 459
Section   Sect	Budget and treasury office												94 861	94 861	3 111 924	3 138 428
and provides and p	Corporate services mmunity and public cafety												1608	1 608	1865	2 029
Section   Sect	Community and social services		ı	4	1		'	1	1	1	1	1	3 600	3 600	3957	4 350
200   200	Sport and recreation												54	54	59	65
Secretaria de sorices   18	Public safety Heneina												2 305	2 305	2 535	2 788
An environmental services  and an environmental services  and considerates  and an environmental services  and considerates  and considera	Health Tealth												19	19	8	21
Compared to the compared to	onomic and environmental services		ı	•	B	1				-			2 155	1 40	1 670	. 6
State   Stat	Planning and development											t	CC C	5 100	3470	3617
1199   1199	Road transport												3 141	3 141	3 455	3 800
1999   1999	Environmental protection												1	1	)	•
Signature   Sign	iding services	1	1	1	1	•	I	1	ı	1		-	71 190	71 190	78 028	85 529
Single-state   Sing	Becinicity												65 391	65 391	71650	78 512
Sample   S	Water												1	1	1	
Standard  Standa	Waste violer management												ı	ı	1	ı
Standard  And administration  To definite safety  To definite safe	Waste management												5 700	\$ 700	8 370	7.017
Standard   Control   Con	er er												2 290	2 200	2.450	2 633
Indiantical control         78 865         78 865           Vessury office         23 375         23 375           Vessury office         25 917         25 918           Vessury office         25 917         25 918           Vessury office         25 917         25 918           Vessury office         4455         4455           And social services         4 624         4 944           And social services         4 624         4 944           And social services         2 77         27 7           And social services         2 77         2 77           And services         2 78         2 78           And social services         2 78         2 78           And services         2 78         2 78           And services         2 78 <td>Revenue - Standard</td> <td></td> <td>1</td> <td>1</td> <td>1</td> <td></td> <td>ı</td> <td>1</td> <td>1</td> <td>•</td> <td></td> <td></td> <td>176 704</td> <td>176 70A</td> <td>201 698</td> <td>220 2</td>	Revenue - Standard		1	1	1		ı	1	1	•			176 704	176 70A	201 698	220 2
Independent of the services         79 885         79 885         79 885           Independent of the services         23 305         23 305         23 305         23 305         23 305         23 305         23 305         23 305         23 305         23 305         23 305         23 305         23 305         23 305         23 305         23 305         23 305         23 305         24 305         4 4 55         4 55	diture - Standard			-0								i			7000	2007
A control of the state   A control of the st	vernance and administration	'	)	1	1	1	1	1	1	•	1	1	70 005	70 005	96.010	A C0
Participation   Participatio	Executive and council												23.326	23.326	25 124	27.050
Provides  In product as large and the state of the state	3udget and treasury office												29 197	20 197	31 432	33.8
And social services and deposits safety and social services and social services and social services and social services and social services and social services and social services and social services and social services and social services and social services and social services and social services and	Corporate services												27.372	27.372	29.455	31508
and social services  and services  and servi	mmunity and public safety		1	1	1	1	1	ı					25 050	25.052	708 7C	20 723
Foreign to the property of the	Community and social services												4 436	4 426	7250	
16 271   16 271   17 277   2	portandrecreation												4 433	404	4730	2100
Feature   Feat	Public spiph												440 4	4	2150	00000
Standard   Standard	upito acrety												16 221	16 221	17 339	18 535
90   90   90   90   90   90   90   90	lousing .												277	277	310	337
Second column	leaful .												8	8	8	06
3 841   3 84	nomic and environmental services			I		1	•	•	1	•	1	ı	22 921	22 921	24 631	26 152
19 080 19	Tanning and development												3841	3841	4 223	4 522
inanagement in a management in	(oad transport												19 080	19 080	20 408	21630
The standard control of the st	invironmental protection												1	t	1	•
nanagement nanagement nanagement nanagement nanagement  170 170 170 170 170 170 170 170 170 17	ding services		1	1	1		1	1	1	1	1	1	74531	74 531	80 295	089 98
management   170	Beckneit,												64 199	64 199	69 250	74 792
170   170	Vater												1	1	1	,
10 162   1	Vasie water management												170	170	89	16
e - Standard before assoc.  203314 203314  203314 203314  20610) (26610)	Vaste management												10 162	10 162	10 956	11 791
before assoc.  203314 203314  before assoc.  (26 610) (26 610)	er												1	ı	1	,
before assoc (26 610) (26 610) (26 610) (26 610)	Expenditure - Standard	1	!	1	1	1	1	1	1	•	I	1	203 314	203 314	218 745	234 967
s/ (deficit) of associate	sf(Deficit) bafore assoc.	4	t	1	1	1	1	1	1	•	-	,	(26 610)	(26 610)	(17 046)	1 809
Ampionent of factors in	re of sumbus/ (deficil) of associate															
0,000 0	Surplusi(Deficit)	1	1	1	ı								(26 610)	106.610)	- MZ DAG	1 800

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Rey we and  Rey we by Vote  Vielt ECUTIVE AND COUNCIL  Vielt PAND TREASURY OFFICE  Vielt PANNING AND DEVELOPMENT  Vielt HEALTH															
KEY TO SEE TO SEE THE		August	Sept.	October	November	December	January	February	March	April	Мау	June	Budget Year 2013/14	Budget Year +1 Budget Year +; 2014/15 2015/16	Budget Year +; 2015/16
V. 16. 2 - B. JOGET AND TREASURY OFFICE V. 16. 3 - P. ANNING AND DEVELOPMENT V. 16. 1 - HEALTH												-	_	m	(*)
V ie 1- HEALTH												95 514	95 514	112 623	139 175
												14	14	÷ 1	<u>, 1</u>
V 16 5 - C DAMMUNITY AND SOCIAL												1 223	1 223	1 344	1 475
V (e. y., p. )BLIC SAFETY												19	19	20	21
												1 400	1400	1 540	1694
V e ) E (VIRONMENTAL PROTECTION												Š 1	ş 1	Ŝ I	β <sub>1</sub>
V e 10 - WASTE MANAGEMENT												5 799	5 799	6379	7 0 1 7
7 d												3 141	3 141	3 455	3 800
V e 13 THER												2 290	2 290	2 450	7.9 601
W. P. 14. ORPORATE SERVICES												096	096	1 172	1 286
Tota Rivenie hy Vote												1	1	1	
Exprise ty Vole to be appropriated		ı	•	ı	ı	I	1	I	1	ı	1	1/6/06	176 706	201 700	236 775
V. P. 1 - E. (ECUTIVE AND COUNCIL												23 326	23 326	25 124	27 059
V 76 2 - B JUGET AND TREASURY OFFICE												29 197	29 197	31 432	33 846
V P S F ANNING AND DEVELOPMEN												3841	3 841	4 223	4 522
V P. L. H. ALTH												06	8 5	06	06
												4 435	4 435	4 757	5.073
V. e. 7 BLIC SAFET												15 277	15 277	310	17 991
V e 3 · S ORT AND RECREATION												4 944	4 944	5312	5 688
V 'e 3 - E JVIRONMENTAL PROTECTION												1	. 1	1	1
												10 332	10 332	11 045	11 888
												19 079	19 079	20 407	21 629
V 6 12 LECTRICITY												64 648	64 648	69 744	75 335
2 3												I	1	1	I
V P. 14 JOHNORALE SEKVICES												27 372	27 372	29 455	31 508
Tota E pentiture by Vote	ı	1		1	1	ľ	ı	ı	1	ľ	1	203 313	203 313	218 744	234 966
Surplus (Deticit) before assoc.	ı	ı	1	1	1	1	1	ı	i	1	1	(26 607)	(26 607)	(17 044)	1 809
T <= 10u												(	'	1	ı
A "it stab: to minorities												ı	1	1	1
Start and (Deficitly of associate												1	- 0000	1 0	1 00
Prite 3: 00								,	•	1	B	(700 07)	(700 07)	(17.044)	1 609

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Description	Ref					Budget Year 2013/14	т 2013/14						Medium Ter	Medium Term Revenue and Expenditure Framework	xpenditure
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year +1 Budget Year +2	Sudget Year
Revenue By Source													2013/14	2014/15	2015/16
Froperty rates												20 461	20 461	22 098	23 866
control charges obertains a consciou charges												1 330	1330	1 436	1 551
ervice charges water revenue												52 291	52 291	97 520	63 272
ervice charges sanitation revenue												ı	1 :	I	1
ervice charges refuse revenue												5 790	5 790	6389	2 006
ervice charges other												872	872	696	1055
ental of facilities and equipment												3 032	3 032	3 245	3 472
lerest earned - external investments												2 700	2 700	2 970	3 119
lerest earned - outstanding deblors												183	183	201	211
Muerids received												1	1	1	
200												804	804	884	973
Tellices and pennits												2 045	2 045	2 250	2 475
Jeney services												1110	1110	1 22 1	1 343
distribution operational												67 053	67 053	81869	106 100
Ter revenue												171	171	190	500
ains on disposal of PPE												10	10	11	
to it revenue (excluding capital gansiers and confibrilio	0	1	ı	ı	1	1	t	1	ı		ı	157 853	157 853	181 223	214 663
mpbyee related costs												50 07	000 03	23 100	2.23
emuneration of councillors												00 093	20 000	03 160	760 /0
est impairment												0 2/2	2 180	3 408	7 141 3 848
i epreciation & arset impairment												21.251	21.251	23,53	23.445
nance charges												2 1	1 1	700 77	. 24
uk purchases												37 000	37 000	39 960	43 200
ther materials												1	J	1	
ontracted services												28 913	28 913	31 342	33 849
ansters and grants												1910	1910	2 063	2 228
ther expenditure												45 892	45 892	49 529	53 539
Total Expenditure				i								1 2000	1 000	1 6	0
		1		ı			1	1	1	,	1	115 507	LLS 507	979 917	734 647
Surplus/(Deficit)	1	•	1	ı	•	•	1	1	1	t	1	(45 458)	(45 458)	(37 403)	(20 179)
ansters recognised - capital												18 851	18 851	20 359	21.9
Intributions recognised - capital												J	1	ı	
Ontribuled assets	Ì											ı	ſ	1	
Surplusi(Delicit) after capital transfers &	ı	1	1	1	1	1	1	1	1	ı	ı	(26 607)	(26 607)	(17 044)	1 809
reation												ı	ı	ı	
tributable to minorities												1	ı	1	1
nare of surplus/ (deficit) of associate												a	1	1	
Surplus/(Deficit)	-	ı	•		1	1		1	ı		1	(26 607)	(26 607)	(17 044)	1809

Ref ences ? ! riplus (Deficit) :nust reconcile with Budgeted Financial Performance KZN245 Umvoti - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref		2011/12		Ct	urrent Year 2012	113	Bi	ıdget Year 2013	/14
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract
Municipal Council and Boards of Municipal Entities			,				V.III, 110, 1000		- Cimpicy CCC	omproyees
Councillors (Political Office Bearers plus Other Councillors)										
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3									
Other Managers	7									
Professionals		_	-	-	_	-	_	_	_	_
Finance										
Spatia/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Technicians			_	_						
Finance			_	_		_		_	_	_
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9 _	-	-	-	_		-	-	-	_
% increase					-	-	-	-	-	_
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

## References

- Positions must be funded and aligned to the municipality's current organisational structure
- 2. Full Time Equivalent (FTE). E.g. One full time person  $\approx$  1FTE. A person working half time (say 4 hours out of 8)  $\approx$  0.5FTE.
- 3 s57 of the Systems Act
- 4. Include only in Consolidated Statements
- 5. Include municipal entity employees in Consolidated Statements
- 6. Include headcount (number to persons. Not FTE) of managers and staff only (exclude councillors)
- 7. Managers who provide the direction of a critical technical function
- 8. Total number of employees working on these functions

KZN245 Umvoti - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref		Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum		No.		1.				2.
						<u> </u>	<u> </u>	
Councillors	3							
Speaker	4					- 1		-
Chief Whip								-
Executive Mayor				į				-
Deputy Executive Mayor								-
Executive Committee								-
Total for all other councillors			W. T.					_
Total Councillors	8	-		-				-
Senior Managers of the Municipality	5							
Municipal Manager (MM)	3							
Chief Finance Officer								-
Chief Finance Officer								_
								_
								-
								_
								-
List of each offical with packages >= senior manager								
•								_
								_
								_
								_
								_
								_
								_
								_
								_
								_
								_
								_
								-
Total Senior Managers of the Municipality	8,10	-	-	-	-	-		
A Heading for Each Entity	6,7							
List each member of board by designation	','	1						
								_
								_
								_
								_
								_
								-
								_
								-
								_
								-
	1							_
								_
								-
								-
							9	-
otal for municipal entities	8,10	-	_	-				
	19,19							
OTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE	10							
EMUNERATION	10	-	-	-	-	_		_

## References

- 1. Pension and medical aid
- 2. Total package must equal the total cost to the municipality
- 3. List each political office bearer by designation. Provide a total for all other councillors
- 4. Political office bearer is defined in MFMA s 1 speaker, executive mayor deputy executive mayor member of executive committee, mayor deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
- 5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
- 6. List each entity where municipality has an interest and state percentage ownership and control
- 7. List each senior manager reporting to the CEO of an Entity by designation
  8. Must reconcile to relevant section of Table SA24
- 9 Must reconcile to totals shown for the budget year of Table SA22
- 10 Correct as at 30 June

Summary of Employee and Councillor remuneration	Ref	ary councillo	2010/11	2011/12	0.	irrent Year 2012/	17	2013/14 Mediur		& Expenditur
R thousand	11,00	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year		Budget Year
	1	Outcome	Dutcome B	Quicome C	Budget D	Budget	Forecast	2013/14 G	+1 2014/15	+2 2015/16
Reum Claims I Political Office Bearers plus Other Barn Salans and Ways Person and UK Chathautors Medical And Chathautors Medical And Chathautors Library Valnet Allon Brit A Calphone Allon Brit A										
Housing Allowances Other benefits and allowances (ub Total - Councillors										
% increase	4	-		-	_		-	-	-	_
enter Managers of the Municipality Basic Salenes and Wages Fersion and UF Contributions	3			i						
Nadra I Art Contributions Distribution Performance Bonus										
Motor Vehicle Allowance Cellphone Allowance	9.19.0									
Housing Allon airces Other benefits and allonances Payments in leu of leare Long secure anams	3									
Poskietremeni benefit obligators (ub Total - Senior Managers of Municipality % Increase	ě	-	- "		-	-	-			
hther Municipal Staff  Base Salanes and Wages	1			-	•		-			
Pension and URF Continuons Aferical Art Contabusons Querame										
Ferformance Bonus Libitor Vehicle Abovance Celliphone Allovance Houding Allovance;	3 (3)									
Other hereits and allowances Powners in feu of leaun Longisen de awards	7									
Post retrement benefit obligations (ub Total - Other Municipal Staff % increase	3	-		-	-	- 1		-	-	-
otal Parent Municipality	1		-		-	-	-	-,		-
pard Members of Entities Bard Salanes and Wages Partino nord UPF Invariations Charles and Invariance Charles And Enterlands Oversine Partinonic - Binus Enterlands Library - Ander - April 1988	. 4									
Celphone Albelance Housing Albelances  6 Other handst and albelances Board Fees Payment alleu of Heale Long service alleution Fost retermined bend alleutions Fost retermined bend alleutions	6.1913									
th Total - Board Members of Entities % Increase	:	•	-	-	-	-	-	-	-	-
initio (Mispagette of Emitties  Basis Salanes and Vrages  Person Graf UIV Continuations  Medical And Continuations  Overtime  Performance Bonus										
More Methols Alphance in Celliptone Alphance in Housing Alphance in Color of Color o	2000									
Post-reforment benefit obligations ub Total - Senior Managers of Entities % Increase	1	- 1	_ *		_ }		-		-	-
het Staff of Entities Bosn: Salanes and Wages Pension and UF Contributions Visitical Ad Contributions	•		-	-			-			
Celphone Aloxacce Housing Aloxances	94.04.4									
Other benefits and allowances Payments in lieu of leave Long service awards Posk-tetrement benefit obligations	ř									
ib Total - Other Stall of Entities % Increase	:	-	-	-	-	-	-	1		-
otal Municipal Entitles		-	-	-	-	-	-	_	_	-

Total Municipal Entities TOTAL SALARY, ALLOWANCES & BENEFITS

Coloma (elements)

4. Eard C Auditio abusing a per the auditio framed statuments that the amounts are unavariate unavariate amounts must express a non-nating from a color and the forget per the properties of the forget per the properties of the forget per the properties of the forget per as a format to discontinuous for the forget per as a format to discontinuous for the properties of the properties of the forget per as a format to discontinuous format to the properties and for the properties as the properties and the properties as the format to the properties as the properties as the properties as the properties of the properties as

KZN245 Umvoti - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2009/10	2010/11	2011/12		Current Ye	ar 2012/13		2013/14 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year 4 2015/16
Cash Transfers to other municipalities						-					
Insert description	1										
Total Cash Transfers To Municipalities;		_	_	_	_	_	-	146	_		
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-		_		
Cash Transfers to other Organs of State											
Insert description	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-		-
Cash Transfers to Organisations											
Insert description	4										
Total Cash Transfers To Organisations	П	- 4	-	-		-	-	-		-	-
Cash Transfers to Groups of Individuals											
Insert description	5	1 534	1 390	1 103	2311	1 610	1 810		1 910	2 063	2 228
Total Cash Transfers To Groups Of Individuals:		1 534	1 390	1 103	2 311	1810	1 810	_	1910	2 063	2 228
TOTAL CASH TRANSFERS AND GRANTS	6	1 534	1 390	1 103	2311	1 610	1 810	2	1910	2 063	2 228
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:			-	-	-	-		_	-	-	
Non-Cash Transfers to Entities/Other External Mechanisms Insert description	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-		-		-		
Non-Cash Transfers to other Organs of State											
Insert description	3										
Total Non-Cash Transfers To Other Organs Of State:		-		-		-			-		-
Non-Cash Grants to Organisations											
Insert description	4										
Total Non-Cash Grants To Organisations		-	- 1	- 1			-	2	-	-	_
Groups of Individuals											
Insert description	5										
Total Non-Cash Grants To Groups Of Individuals:	-	-		-	-	-	-	-	_		_
OTAL NON-CASH TRANSFERS AND GRANTS	-		-			-	-	-		_	ps.
OTAL TRANSFERS AND GRANTS	6	1 534	1 390	1 103	2 311	1 810	1810	-	1 910	2 063	2 228

References

References

References

Insert description issted by municipal name and demarcation code of recipient

Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

Insert description of each other organisation (e.g. charity)

Insert description of each other organisation (e.g. the aged. child-headed households)

All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

# UMVOTI MUNICIPAL COUNCIL

## **CERTIFICATE OF ACTS OF COUNCIL**

EXTRACT FROM THE MINUTES OF THE STATUTORY "IN COMMITTEE" MEETING HELD ON TUESDAY 28<sup>TH</sup> MARCH 2013, AT WHICH THE FOLLOWING WERE PRESENT:-

MEMBERS PRESENT:	Cllr Cllr Cllr Cllr Cllr Cllr Cllr Cllr	PG ZW KL BSV BE SC ST PR ES MN SV MS SV	Mavundla Xaba Shaikh Chonco Dladla Maphanga Mlondo Mngoma Ngema Nzama Zuma Buss Shange Dlamini Mncube Nyoka Pillay Shezi Yengwa Zondi	(Mayor) (Deputy Mayor) (Speaker)  (Left the meeting at 10:15) (Left the meeting at 10:00) (Left the meeting at 10:10) (Left the meeting at 10:10) (Left the meeting at 10:10) (Left the meeting at 10:10) (Left the meeting at 10:10) (Left the meeting at 10:10) (Left the meeting at 10:10) (Left the meeting at 10:10)
OFFICIALS:	Mr MR	BA ME	Xulu Swanlow	(Municipal Manager) (Chief Financial Officer)
	Mr	IJM	Archer	(Manager Good Governance & Legal Compliance)
	Mr	D	Muir	(Acting Manager Protection Services)
	Miss	SS	Masondo	(Manager Legal Services)
	Mrs	NV	Mbhele	(Planning Manager)
	Miss	Ν	Mhlongo	(Manager Physical Environment)
	Mr	во	Vilakazi	(Disaster Manager)
	Ms	PLC	Robson	(Administrator: Committee Administration)
	Miss	AJ	Maharaj	(Assistant Committee Clerk)

## UMS 219 (83)

## **ANNUAL BUDGET 2013-14 TO 2015/16**

## **RESOLVED**

1. That the Annual Draft Budget 2013/14 to 2015/16 attached as an annexure to the minutes, be approved.

I CERTIFY THAT THE FOREGOING IS A TRUE EXTRACT FROM THE MINUTES OF THE STATUTORY "IN COMMITTEE MEETING HELD ON 28<sup>TH</sup> MARCH 2013

MR BA XULU
MUNICIPAL MANAGER

UMVOTI MUNICIPALITY, GREYTOWN